



## **2021-22 School Year Board Meeting #12 and 13<sup>th</sup> Annual Board Meeting Minutes**

Frederica Jeffries, CPCS Chair called the meeting to order and welcomed everyone to the CPCS 2021-22 School Year Board Meeting #12 and the 13<sup>th</sup> Annual Board Meeting at 6:30 PM on June 22, 2022.

Frederica Jeffries, Chair requested verification from the members present of “The Notice of Meeting” sent to each of the members of the board via email. Each member noted the proper notification was received.

Pursuant to the NY State Public Meetings Law the public notice of meeting was provided in the following manner thus meeting the law’s requirement of media and public notice:

- The Wave via email
- Public Posting at CPCS Office
- CPCS Websites and Social Media Sites

Karon McFarlane, Secretary of the Board of Trustees called the roll of the board.

Members present: Frederica Jeffries, Gertrudis Hernandez, Karon McFarlane, Dr. Michelle Daniel-Robertson, Andrew Barnes, and Linda Plummer

Members absent: None

Also, present: Michael R. Estep. He was given the rights of the floor to speak during the meeting by common consent.

The Chair offered opportunity for any questions from the public. No comments or questions were offered.

1. The agenda was approved by common consent.
2. The Chair called for a review of the minutes of the 2021-22 School Year Board Meeting #11 [Attachment #1]. The minutes were approved by common consent.
3. The Chari called for a review of the minutes of the 2021-22 School Year Special Called Board Meeting #1 [Attachment #2}. The minutes were approved by common consent.



4. The Chair called for the report of Dr. Les Mullings, CEO. Dr. Mullings shared with the Board about the visit of the NYC DOE Chancellor David C. Banks on Monday, June 6, 2022. Chancellor Banks visited the new high school facility at 15-20 Central Avenue, Far Rockaway, NY and the new CTE Culinary Arts Kitchen at 14-18 Central Avenue, Far Rockaway, NY. Chancellor Banks visited several classrooms and engaged with teachers and scholars. Additionally, he visited the 4<sup>th</sup> & 5<sup>th</sup> Grade site at 15-26 Central Avenue, Far Rockaway, NY.

The CEO announced the funding of \$7,000,000 for the short fall of the Arverne by the Sea School Construction site by the NYC City Council with the initiative being led by City Councilmember Selvena Brooks-Powers.

Dr. Mullings also announced the scholarship funding of \$147,000 for Challenge scholars and Far Rockaway residents secured by the School of Labor and Urban Studies for the classes being offered at the High School site at 15-20 Central Avenue, Far Rockaway, NY.

He shared about the exciting Annual Field Day held on June 23, 2022.

Following discussion, the report was received with appreciation.

5. The Chair called attention to the printed report of Kentia Coreus, Senior Director of Elementary Teaching & Learning [Attachment #3]. The report was received with appreciation.
6. The Chair called attention to the printed report of Mavgar Mondesir, Senior Director of Secondary Teaching & Learning and 6-10 Principal [Attachment #4]. The report was received with appreciation.
7. The Chair called attention to the printed report of Tameeka Richards, Director of Pupil Personnel Services [Attachment #5]. The report was received with appreciation.
8. The Chair called attention to the printed report of Kimberly Messer, Director of Communications [Attachment #6]. The report was received with appreciation.
9. The Chair called attention to the printed report of Natalie Zadok, Director of Special Education [Attachment #7]. The report was received with appreciation.



10. The Chair called attention to the printed report of Janis Vaughn, Director of Student Enrollment & Recruitment [Attachment #8]. The report was received with appreciation.
11. The Chair called attention to the printed report of Michael R. Estep, Acting Director of Operations [Attachment #9]. The report was received with appreciation.
12. The Chair called attention to the printed report of Dale Richardson, Director of Technology [Attachment #10]. The report was received with appreciation.
13. The Chair called for the May 2022 Financial Report [Attachment #11]. The report highlighted the tight financial year the school was experiencing due to the onboarding of the new high school facilities and the equipping of the building along with other factors. Following review, the report was received by common consent.
14. The Chair called for the presentation of the 2022-23 Draft Budget [Attachment #12]. Following discussion, a motion was made by Gertrudis Hernandez to approve the 2022-23 Draft Budget and to authorize the expenditure of funds from July 1, 2022 - July 20, 2022, necessary to operate the school until the final approval of the 2022-23 Budget during the 2022-22 Board Meeting #1 on July 20, 2022 with a second by Linda Plummer. The motion carried unanimously.
15. The Chair called for the 2022-23 Personnel Report [Attachment #12] which included a list of positions to be hired for the 2022-23 school year. The list indicated the employees' names and projected salaries. For positions that have not been filled the list indicated the projected salary for those positions. Following discussion and review, a motion was made by Karon McFarlane and seconded by Linda Plummer to approve the entire report. Motion carried unanimously.
16. The Chair called for the review of the 2022-23 CPCS Employee Handbook [Attachment #13]. Following discussion, a motion was made by Gertrudis Hernandez and seconded by Karon McFarlane to approve the 2021-22 CPCS Employee Handbook. The motion carried unanimously.
17. The Chair called for the review of the 2022-23 CPCS Financial Policies and Procedures Manual [Attachment #14]. Following discussion, a motion was made by Gertrudis Hernandez and seconded by Karon McFarlane to approve the 2022-23 CPCS Financial Policies and Procedures Manual. The motion carried unanimously.



18. The Chair called for the 2022-23 Annual Board Elections Report [Attachment #15].
  19. A motion was made by Karon McFarlane and a seconded by Gertrudis Hernandez to elect Linda Plummer for a one-year term from July 1, 2022 to June 30, 2023. The motion carried unanimously.
  20. A motion was made by Karon McFarlane and a seconded by Gertrudis Hernandez to elect Dr. Michelle Daniel-Robertson for a three-year term from July 1, 2022 to June 30, 2025. The motion carried unanimously.
  21. A motion was made by Karon McFarlane and a seconded by Linda Plummer to elect Gertrudis Hernandez for a two-year term from July 1, 2022 to June 30, 2024. The motion carried unanimously.
  22. Gertrudis Hernandez made a motion with a second by Dr. Michelle Daniel-Robertson to elect the following officers for the 2021-22 school year:
    - Chair – Frederica Jeffries
    - Vice-Chair – Andrew Barnes
    - Secretary – Karon McFarlane
    - Treasurer – Linda Plummer
- The motion carried unanimously.
23. The Chair called on for the presentation of the 2022-23 Board of Trustees Calendar [Attachment #16]. The calendar was approved by common consent.

The meeting adjourned by common consent.

Respectfully submitted:

A handwritten signature in blue ink that reads "Karon K. McFarlane".

Karon McFarlane  
Secretary



Attachment #1  
See Prior  
Month  
Minutes for  
Minute  
Attachments



## **2021-22 School Year Board Meeting #11 Minutes**

Frederica Jeffries, CPCS Chair called the meeting to order and welcomed everyone to the CPCS 2021-22 School Year Board Meeting #11 at 6:30 PM on May 25, 2022.

Frederica Jeffries, Chair requested verification from the members present of “The Notice of Meeting” sent to each of the members of the board via email. Each member noted the proper notification was received.

Pursuant to the NY State Public Meetings Law the public notice of meeting was provided in the following manner thus meeting the law’s requirement of media and public notice:

- The Wave via email
- Public Posting at CPCS Office
- CPCS Websites and Social Media Sites

Karon McFarlane, Secretary of the Board of Trustees called the roll of the board.

Members present: Frederica Jeffries, Gertrudis Hernandez, Karon McFarlane, and Linda Plummer

Members absent: Dr. Michelle Daniel-Robertson and Andrew Barnes

Also, present: Michael R. Estep. He was given the rights of the floor to speak during the meeting by common consent.

The Chair offered opportunity for any questions from the public. No comments or questions were offered.

1. The agenda was approved by common consent.
2. The Chair called for a review of the minutes of the 2021-22 School Year Board Meeting #10 [Attachment #1]. The minutes were approved by common consent.
3. The Chair called for the report of Dr. Les Mullings, CEO. Dr. Mullings shared with the Board about the year-end activities including the Kindergarten Moving Up Ceremony, 5<sup>th</sup> Grade Graduation, 8<sup>th</sup> Grade Graduation and Field Day June 23, 2022. He announced that Challenge has been selected for the Summer Boost NYC program with a grant of \$593,040 that will be used for 353 scholars in grades 1-8 to attack learning loss they experienced the last two years. The program will also have an Enrichment program during the afternoon sessions. It will run from July 5 – August 5, 2022. Challenge will host a Career and Job Fair



on June 9, 2022 in the Challenge High School Gym sponsored by the NYS Department of labor. 52 Exhibitors will offer 4200 job opportunities to our community residents.

Following discussion, the report was received with appreciation.

4. The Chair called attention to the printed report of Kentia Coreus, Senior Director of Elementary Teaching & Learning [Attachment #2]. The report was received with appreciation.
5. The Chair called attention to the printed report of Nicole Griffin, K-5 Principal [Attachment #3]. The report was received with appreciation.
6. The Chair called attention to the printed report of Mavgar Mondesir, Senior Director of Secondary Teaching & Learning and 6-10 Principal [Attachment #4]. The report was received with appreciation.
7. The Chair called attention to the printed report of Tameeka Richards, Director of Pupil Personnel Services [Attachment #5]. The report was received with appreciation.
8. The Chair called attention to the printed report of Kimberly Messer, Director of Communications [Attachment #6]. The report was received with appreciation.
9. The Chair called attention to the printed report of Natalie Zadok, Director of Special Education [Attachment #7]. The report was received with appreciation.
10. The Chair called attention to the printed report of Janis Vaughn, Director of Student Enrollment & Recruitment [Attachment #8]. The report was received with appreciation.
11. The Chair called attention to the printed report of Michael R. Estep, Acting Director of Operations [Attachment #9]. The report was received with appreciation.
12. The Chair called attention to the printed report of Dale Richardson, Director of Technology [Attachment #10]. The report was received with appreciation.
13. The Chair called for the April 2022 Financial Report [Attachment #11]. The report highlighted the tight financial year the school was experiencing due to the onboarding of the new high school facilities and the equipping of the building



along with other factors. Following review, the report was received by common consent.

14. The Chair called for the presentation of the 2021-22 May 2022 Personnel report [Attachment #12]. The report contained the recommendation to approve the renewal of academic year employees for the 2022-23 school year contracts. Gertrudis Hernandez moved for the reports approval with a second from Linda Plummer, the motion carried unanimously.
  
15. The Chair called for the 2022-23 Budget Assumptions Report. The report calls for a 3% raise for existing employees for the 2022-23 school year. Gertrudis Hernandez moved for the reports approval with a second from Linda Plummer, the motion carried unanimously.

The meeting adjourned by common consent.

Respectfully submitted:

A handwritten signature in blue ink that reads "Karon K. McFarlane". The signature is written in a cursive style.

Karon McFarlane  
Secretary





# Attachment #2



## **2021-22 School Year Special Called Board Meeting #1 Minutes**

Frederica Jeffries, CPCS Chair called the meeting to order and welcomed everyone to the CPCS 2021-22 School Year Special Called Board Meeting #1 at 6:30 PM on June 9, 2022.

Frederica Jeffries, Chair requested verification from the members present of “The Notice of Meeting” sent to each of the members of the board via email. Each member noted the proper notification was received.

Pursuant to the NY State Public Meetings Law the public notice of meeting was provided in the following manner thus meeting the law’s requirement of media and public notice:

- The Wave via email
- Public Posting at CPCS Office
- CPCS Websites and Social Media Sites

Karon McFarlane, Secretary of the Board of Trustees called the roll of the board.

Members present: Frederica Jeffries, Gertrudis Hernandez, Karon McFarlane, Linda Plummer, and Dr. Michelle Daniel-Robertson

Members absent: and Andrew Barnes

Also, present: Michael R. Estep. He was given the rights of the floor to speak during the meeting by common consent.

The Chair offered opportunity for any questions from the public. No comments or questions were offered.

1. The agenda was approved by common consent.
2. The Chair called for the 2022-23 Special Personnel Report [Attachment #1]. The report contained the recommendation to approve the renewal of annual year employees for the 2022-23 school year contracts. Gertrudis Hernandez moved for the reports approval with a second from Linda Plummer, the motion carried unanimously.



The meeting adjourned by common consent.

Respectfully submitted:

A handwritten signature in blue ink that reads "Karon K. McFarlane". The signature is written in a cursive style.

Karon McFarlane  
Secretary



# **ATTACHMENT #1**

## **2022-23 Special Personnel Report – Annual Employees**



# Attachment #3



## Senior Director of Teaching and Learning K-5

### June 2022 Board Report

Covering May 18, 2022 - June 16, 2022

Kentia Coreus

### Enrollment Compliance

Grade	Total Scholars	# of scholars w/IEPs	# of ENL scholars*
K	101	11	
1	115	21	3
2	117	21	3
3	96	15	5
4	94	16	8
5	95	13	2
<b>Totals</b>	618	97	21

**source:** Student Enrollment Weekly Report sent on June 10, 2022

\* *In-progress*

### Ongoing Teaching & Learning Tasks

- Manage personnel, curricula, and partnerships in support of the educational program
- Monitor the effectiveness of the educational program by reviewing data, observing instruction and scholars at each K-5 site, school culture, and academic operations
- Supervise the K-5 principal by conducting regular check-ins and weekly supervision meetings
- Coach and mentor staff when needed
- Listen and respond to staff and family grievances
- Planning for SY 2022-2023

### Ongoing COVID-19 Response

- Maintain awareness of DOE, NYS, and DOH guidelines related to COVID-19
- Connect with external school leaders to share/collect ideas for supporting scholars and staff
- Collaborate with COVID coordinator, human resources, and site principal to manage COVID-related issues

## Annual Comprehensive Review visit

On Thursday June 2, 2022, CPCS hosted Ms. Laurie Hazeley from the NYCDOE charter office during an annual comprehensive review visit. The authorizer remarked that all observed scholars were engaged and that while the pandemic has brought obstacles, CPCS continues to service the whole child while providing a community school experience. Below are high-level notes from the visit. The visit schedule is provided at the end of this report.

- Our authorizer enjoyed spending the day with us and remarked about how joyful children were
- Our authorizer indicated that the ELL enrollment efforts we shared will make a strong case for charter renewal. We were reminded to include that narrative in our renewal application (due October 2023)
- Our authorizer recommended that we set-a-side a specified number of seats for our ELL preference
- Our authorizer indicated that our overall enrollment was almost 10% less than the district. We were reminded to document where our children are going (and why); and to describe how the pandemic has impacted overall enrollment (by comparing our enrollment pre/post pandemic). We were also reminded to include the updated enrollment targets due to the planning year taken for the HS (as a result of a renewal/expansion vote in May 2019)
- Our authorizer issued a draft letter of deficiency because we failed to provide due process during a suspension/removal. CPCS has been asked to develop a Challenge-specific discipline policy that does not reference or lean on the NYCDOE policy. CPCS will submit a draft to our authorizer for feedback by August 15. We will receive feedback within 30 days. The finalized document should be shared with families after we receive legal review and board approval
- Our authorizer recommended that we seek training related to discipline procedures and protocols from the NYC Charter Center

## NYCDOE Chancellor visit

On Monday June 6, 2022, CPCS had the privilege to host Chancellor Banks for a visit to our campus. The visit was successful and centered on our CTE and early college offerings at our high school as we continue to vvy for the JFK redevelopment grant. The Chancellor was impressed by the holistic and community-focused approach of Challenge Charter School under the vision of our founder, Dr. Mullings.

## Community Career Fair

On Thursday June 9, 2022 CPCS hosted a community career fair hosted by Governor Hochul's office. CPCS participated as an employer and was able to meet and interview several candidates for K-5.

## EarlyBird

CPCS has applied for a grant from the Heckscher Foundation for Children in partnership with Earlybird. EarlyBird is a dyslexia screener and comprehensive early literacy benchmarking tool. We are excited about the possibility of piloting with our K scholars in the 2022-23 school year. More about EarlyBird.

- Aligned to the Science of Reading; supporting teachers at varying levels of familiarity with the research and its associated practices.
- EarlyBird Workshops are focused on student need and instruction; not product functionality.
- Game-based platform with automatic scoring allows for a broader group of educators to help with administration
- Gamified, doesn't require reading so can assess children earlier

The grant will allow CPCS to administer and receive professional development for an entire school year. We are currently responding to a request for information from EarlyBird as a next step in the process.

## 2022-2023 Instructional School Calendar

The senior directors of teaching and learning collaborated to propose a 2022-23 instructional calendar that met the needs of teachers and staff considering their participation in our SummerBoost program running from July 5-August 5, 2022. A novel approach taken to the calendar is the use of superintendent conference days to ensure professional learning in key areas for student achievement.

- Minimum days in session required by New York State law: 180
- Minimum days in session required by approved charter: 190
- Total days in session: 192
- Scheduled student attendance days: 185 (includes 4 asynchronous days Oct 31, Nov 8, Jan 31, June 8)
- Aidable Superintendent Conference Days for Staff Development: 4

### **Important 2022-23 dates**

**August 22:** New staff orientation [only employees new to CPCS]

**August 23:** All Staff Return: *Pre-Service Begins* [site-specific offerings most days]

**August 31:** First day of school for scholars | Half-day for Kindergarten only

**September 1:** Half-day for Kindergarten only

**September 5:** Labor Day

**September 26-27:** Rosh Hashanah



**October 5:** Yom Kippur

**October 10:** Indigenous People's Day

**October 31:** Asynchronous Learning Day for Scholars [PD for staff] *No classes for DOE*

**November 8:** Asynchronous Learning Day for Scholars [PD for staff] *No classes for DOE*

**November 11:** Veterans Day

**November 23:** Early Dismissal (12:30pm) for All

**November 24-25:** Thanksgiving Recess

**December 26-30:** Winter Recess

**January 2:** New Year's Day

**January 16:** Rev. Dr. Martin Luther King Jr. Day

**January 30:** Asynchronous Learning Day for Scholars [PD for staff] *No classes for DOE*

**February 20-24:** Mid-Winter Recess

**April 6:** Early Dismissal (12:30pm) for All

**April 7-14:** Spring Recess

**May 2:** Eid al-Fitr

**May 29:** Memorial Day

**June 8:** Asynchronous Learning Day for Scholars [PD for staff] *No classes for DOE*

**June 19:** Juneteenth

**June 23:** Regents Rating Day- *No high school scholars in attendance*

**June 27:** Last day for scholars

**June 28:** Last day for staff

**Note: Scholars will be dismissed at 12:30pm on Fridays for staff professional learning**

## Staffing and Recruitment

The special projects coordinator (SPC) for K-5 is now leading all recruitment efforts for school-site level roles. Initial interviews for teacher and teacher assistant roles are led by the SPC. The senior director conducts initial interviews for all leadership roles. The elementary division currently has the following vacancies:

1. Grades K-5 Music Teacher [replacement]
2. Grades K-5 Art Teacher [tentative- replacement]
3. Grade K Gen Ed Teacher- ICT [replacement]
4. Grade 3 Special Education- ICT [replacement]- **one offer pending**
5. Grade 3 General Education Teacher [replacement]
6. Grade 4 Special Education- ICT [replacement]
7. Dean of Scholars, K-5 [replacement from 2018-19SY]- **several candidates scheduled for initial interviews**
8. Math Coach and Data Specialist (K-5) [new]- **one candidate visiting onsite next week**
9. Data and Information Systems Specialist [previously Curriculum & Technology Integrationist]- **one candidate being betted week of June 27 [returning staff]**

## Annual Comprehensive Review Visit Schedule

TIME	Challenge Preparatory Charter School Address: 1520 Central Avenue Far Rockaway NY 11691
	Date: Thursday June 2, 2022
9:30 – 10:30 AM	Meeting with DOE & School Leader Site: 1520 Central Avenue Room:F-301 Dr. Mullings' Office TEAM: Dr. Mullings, Dr. Estep, Ms. Coreus, Principal Gordon, Laurie Hazeley
10:35 – 10:40 AM	Pre-obs conf 1520 Central Avenue Room: F-104 TEAM: Griffin, Hazeley, Thomas
10:40 – 11:00 AM	Grade 4- ICT- (Reading/Writing) Patrizio and Lubin Site: 1526 Central Avenue, Room: TEAM: Griffin, Hazeley, Thomas
11:00- 11:10 AM	Post- Obs Debrief: Room: AP Thomas' Office Location: Thomas' Office
11:10- 11:20 AM	<b>TRAVEL TO REDFERN</b> <i>Transportation via car will be provided</i>
11:20 – 11:25 AM	Pre-obs conf Site: 1279 Redfern Avenue, Room: 214 TEAM: Gordon, Hazeley
11:25-11:50 AM	MIDDLE SCHOOL-MATH Grade 8 Math, Mr. Savin Vilus, GenEd/SETSS Room: 201 TEAM: Gordon, Hazeley
11:50-12:00 PM	Post- Obs Debrief: Room: 214 TEAM: Gordon, Hazeley
12:00-12:10 pm	<b>TRAVEL BACK TO CENTRAL</b> <i>Transportation via car will be provided</i>
12:10 - 1:00 PM	BREAK
1:00 - 1:05 PM	Pre-obs conf Site: 1520 Central Avenue Back Building Room: R-401 TEAM: Gordon, Hazeley
1:05 - 1:30 PM	HIGH SCHOOL SCIENCE Chemistry, Ms. Gloria Gabb, GenEd Room: R-208 TEAM: Gordon, Hazeley
1:30-1:40 PM	Post- Obs Debrief: Room: R-401 TEAM: Gordon, Hazeley
1:50 – 2:30 PM	Meeting with DOE & School Leader 1520 Central Avenue Front Building Room: F-301 Dr. Mullings' Office TEAM: Dr. Mullings, Dr. Estep, Ms. Coreus, Principal Gordon, Laurie Hazeley



# Attachment #4



# CHALLENGE CHARTER SCHOOL

## 2021-2022 Principal's Monthly Board Report

*Mavgar Mondesir-Gordon, Principal (Grades 6-10)*

### School Year 2021-2022 Report June 21, 2022

Current CCHS Enrollment:

Cohort Group	Grade Level	Enrollment as of...								
		Oct. 15, 2021	Nov. 12, 2021	Dec. 10, 2021	Jan. 14, 2022	Feb. 16, 2022	Mar. 22, 2022	Apr. 14, 2022	May 20, 2022	Jun. 21, 2022
#3	G. 10	44	46	45	45	45	45	45	45	45
#4	G. 9	71	73	73	73	71	71	70	70	70
<b>TOTAL</b>		<b>115</b>	<b>119</b>	<b>118</b>	<b>118</b>	<b>116</b>	<b>116</b>	<b>115</b>	<b>115</b>	<b>115</b>

Current CCMS Enrollment:

Cohort Group	Grade Level	Enrollment as of...								
		Oct. 15, 2021	Nov. 12, 2021	Dec. 10, 2021	Jan. 14, 2022	Feb. 16, 2022	Mar. 22, 2022	Apr. 14, 2022	May 20, 2022	Jun. 20, 2022
#5	Gr. 8	76	76	73	72	72	72	72	72	72
#6	Gr. 7	70	69	64	63	60	64	64	63	62
#7	Gr. 6	93	92	92	91	85	89	86	84	83
<b>TOTAL</b>		<b>239</b>	<b>237</b>	<b>229</b>	<b>226</b>	<b>217</b>	<b>225</b>	<b>222</b>	<b>219</b>	<b>217</b>

CCMS Attendance Statistics:

C G o r h o u r p t	G L r e a v e l	Attendance Rates								
		Sep 14, '21	Oct 18, '21	Nov 15, '21	Dec 13, '21	Jan 17, '22	Feb 17, '22	Mar 21, '22	Apr 15, '22	May 21, '22
		Oct 15, '21	Nov 12, '21	Dec 10, '21	Jan 14, '22	Feb 16, '22	Mar 21, '22	Apr 14, '22	May 20, '22	Jun 20, '22
#3	Gr. 10	93%	91%	84%	76%	83%	86%	86%	77%	82%
#4	Gr. 9	95%	94%	90%	77%	89%	85%	92%	91%	91%
#5	Gr. 8	89%	90%	89%	78%	88%	93%	91%	90%	89%
#6	Gr. 7	92%	89%	88%	82%	91%	94%	93%	90%	90%
#7	Gr. 6	83%	84%	83%	84%	88%	93%	93%	89%	92%
CCMS Average		<b>88%</b>	<b>88%</b>	<b>86%</b>	<b>81%</b>	<b>89%</b>	<b>91%</b>	<b>92%</b>	<b>90%</b>	<b>90%</b>
CCHS Average		<b>94%</b>	<b>93%</b>	<b>88%</b>	<b>76%</b>	<b>87%</b>	<b>90%</b>	<b>89%</b>	<b>86%</b>	<b>87%</b>
6-10 Average		<b>90%</b>	<b>90%</b>	<b>87%</b>	<b>79%</b>	<b>89%</b>	<b>90%</b>	<b>91%</b>	<b>87%</b>	<b>89%</b>

Please note that these numbers are due to the errors in the enrollment and registration.



**ATTENDANCE:**

- Staff and scholar attendance rates are showing the typical dip we experience near the end of the school year during in-person programming. Several incentives like dress-down days, increased club events, and fun social activities have been implemented to combat attendance issues.

**STAFFING:**

- Due to the continued staff shortages CCMS had to engage in the Common Branch model. The homeroom teacher remained with the scholars and all subject teachers furnished them with agendas. Homeroom teachers facilitated the scholars learning. If there was a need for a depth of explanation the subject teacher swapped with the homeroom teacher to meet the scholars' needs. For SETTS scholars would go to their teachers except in Grade 6 where we had Ms. Grimes from the Alternative Tutoring services.
- CCMS has made no gains in staffing and has one more vacancy added. To date, the following vacancies stand.
  - Grade 7 Science Teacher
    - Grade 7 SS Teacher
    - Spanish Teacher
    - Grade 6 Math Teacher -Supported by Mr. Vil (Math Coach)
    - Grade 6 Math TA
    - Grade 6 Science Teacher
    - Grade 6 SWD Teacher - Ms. Grimes a SPED provider from Alternative Tutoring is scheduled to provide SETTS Services to scholars in grades 6, 7 and 8 with the support of class teachers due to the large number of scholars who need this support.
    - Family Engagement Coordinator (6-10)
    - Grade 8 Math TA
    - Grades 6-8 Assistant Principal
- CCHS has made no gains in staffing. To date, the following vacancies stand:
  - English 9 Teacher - The candidate declined the offer due to family issues.
  - English 10 Teacher - Principal Gordon is covering this class until a teacher is hired.
  - Grade 10 SETSS Teacher - In the meantime, a teacher is scheduled to provide SETTS Services to scholars.
  - Ms. Reid and Mr. Merrell are covering Algebra I teacher - Classes.
  - CCHS Spanish Teacher - Class is covered by Mr. Medina



**NB: To date, the Principal has reached out to Ms. Luton who has urgently begun the search and is actively searching for the ELA, Math, and Health/PE teachers and staff to fill the vacancies for the 2022-2023 school year.**

### **SOCIAL-EMOTIONAL LEARNING (SEL)**

- Covered in the homeroom (8:00 a.m.-8:25 a.m.) Grades 6-10 continue with the Second Step SEL lessons focusing on Bullying and Harassment. Teachers have been provided with the PD for this Unit.
- The Mood Meter has also been incorporated as part of the classroom SEL support. As well as using the first seven minutes of classes at certain periods of the day to check-in and establish scholars' moods. We believe that this support will help us improve our scholar's academic standing as well as we encourage them to speak about their feelings and as we validate their feelings as well—giving way to strategies to help them cope.
- The importance of the social-emotional lessons is to provide a foundation for safe and positive learning to provide scholars with the strategies necessary to succeed in school, careers, and life. We continue to focus on all 5 of the SEL Competencies throughout the school year.
- CCMS and CCHS Have also partnered with Northwell Children's Hospital and Cohen's Children Hospital to provide support as part of our SEL work. In these sessions, the scholars are presented with guidance on topics that have reared their unwanted presence in this pandemic era—impeding the socialization process for our scholars.

### **CURRICULUM, INSTRUCTION, AND ASSESSMENT**

- CCMS will offer the Summer Boost Program this summer, while at CCHS we will engage in the APEX Credit Recovery program.
- iReady EOY testing is complete and we have used the data to conduct our articulation process for class groupings. This will also ensure that we gather all required data for required state reporting in June.
- The Lavana Group has begun its training sessions with the Grades 6-8 teachers who have been identified as the humanities teachers for the 2022-2023 school year. Electing a humanities curriculum offers us more flexibility in scheduling and--given the difficulty we have experienced in this school year with respect to filling instructional positions--eliminates 6 instructional positions, as it combines the ELA and the Social Studies teacher for each grade level.
- Scholars have been grouped to make RTI a more structured instructional work in our school. The 2019 New York State Assessment data and the B.O.Y. Diagnostic data were used to guide this work.
- Enrichment clusters were also arranged using the Renzulli Survey data, however, due to COVID Safety precautions, in-school enrichment clusters have been grouped by homeroom and mixed interest. At CCHS scholars have the choice of two clusters, which are being adjusted to incorporate as little contact as possible. These clusters occur at CCHS during the lunch period.

### **SPECIAL EDUCATION SERVICES**

- Grades 6-8 CLASSROOMS



- In Grades 6-8, teachers have been recruited to provide SETSS tutoring during their prep times. We were also fortunate to get Ms. Grimes, a SPED Teacher from Alternative Tutoring to support Grade 6 and 8
- Dr. Lyle continues to support SPED work on all grade levels while we continue the search for a Grades 6-10 SPED Liaison.
- Ms. Ana Gomez provides ENL services on a consistent schedule and has just successfully and quite efficiently completed all NYSESLAT testing at the Grades 6-10 level.

### **DIGITAL PLATFORMS**

- Grades 6-10 scholars are using a combination of digital notebooks and hardcover notebooks for all courses now to build writing and engagement stamina. We continue to utilize all our platforms with our eyes on maintaining remote learning strategies and the brick-and-mortar classroom. A recent shift was implemented to curtail the use of Chromebooks to just 9% of the instructional time in an effort to maximize engagement.

### **PARENT AND SCHOLAR OUTREACH and ACCESSIBILITY**

- Attendance letters and nudge letters are continuously sent out to parents via ParentSquare and hard US Mail at CCMS and CCHS. An Expectations reminder letter was sent to High School families via ParentSquare with information about requirements for uniform and work quality.
- The CCHS Social Scientist Team has been working with scholars to bring about a clearer understanding of their academic standing with respect to credits earned toward graduation.
- Efforts continue with respect to getting Parents to register in ParentSquare.

### **PROFESSIONAL DEVELOPMENT**

- CCMS and CCHS has successfully graduated 7 staff members in The Inaugural class of 2022 of Saint Francis College. This will go a long way in closing the certification gap and providing teachers for our scholars in the face of teacher shortage.
- GRADE TEAM PLANNING AND ONGOING PROFESSIONAL DEVELOPMENT
  - Professional development take place daily:
    - Mon-Thu 11:10 PM to 12:00 PM for Grade 6
    - Mon-Thu 12:50 PM to 1:40 PM for Grades 6-10 core instructors
    - Fridays from 1:30 PM to 4:00 PM
    - Humanities Curriculum - Lavinia Reading Group Consultants via Zoom.
    - Universal Design for Learning, Specially Designed Instruction PD, and Progress Monitoring PD were completed and implemented into lesson plans.



- VERTICAL DEPARTMENT PLANNING
  - Department Teams continue to meet to discuss instructional planning across disciplines.

#### **INSTRUCTIONAL OBSERVATIONS**

- The CCMS-CCHS Admin Team members have been regularly supporting instructional periods throughout the day to ensure that instruction is taking place and that outreach is performed as needed. Informal observations have begun in the form of Check-ins. TeachBoost is being used for this task, with a target of 2 long observations and 5 short observations across the board for the school year.





# Attachment #5



## **Director of Pupil Personnel Services**

### **June 2022 Board Report**

#### **Covid-19 Coordinator**

##### **Here are the current vaccination numbers for our staff:**

159 Fully vaccinated

1 exemption

##### **Scholars Tested Weekly**

175

##### **June Positive COVID Results**

13

- CIC Health is now a partner with our school to provide in-school testing. CIC Health offers comprehensive COVID-19 testing services that are accessible, fast, and easy. COVID testing occurs weekly on Monday's.
- The School Health Liaison is now fully trained in all COVID-19 protocols.
- Oversee all COVID-19 protocols and provide supervision to the School Health Liaison
- Support the school community with answers to COVID-19 questions
- Attend weekly Sector-Wide Q&A Calls with the NYC DOE & DOHMH to stay informed of all updated COVID-19 protocols, and inform all leaders about the updates
- Oversee next steps for staff and scholars when they have a positive COVID-19 test result
- The Test & Stay program is now implemented successfully school wide, and scholars will be receiving at-home test kits for the upcoming Spring Break.
- Supervise the internal data collection for all vaccinated scholars K-10.
- Oversee the process of incoming test kit shipments to all sites
- Dental services by Smile NY has begun in the elementary school site and will continue into the Fall
- Oversaw the planning of scholar sexual health workshops to keep scholars informed in this area
- Supervise the intentional planning of sexual education for our high school scholars year round
- Oversee the planning for next year's wellness program for grades K-11

#### **Pupil Personnel Director**

### **Middle and High School**

- Selected the main curriculum to be used for next year's 7-11 advisory program. The scholars will use the interactive portion of Second Step and the high school scholars will use Overcoming Obstacles.

### **All sites**

- Spearheaded the beginning process of all sites outlining their counseling programs, and aligning the services to the ASCA standards
- Conducted the RULER planning session with all RULER implementation teams to prepare for the PD week presentation
- Began the planning sessions for our school-wide comprehensive counseling planning program
- Met with principals about the year-long RULER Adult SEL timeline for next school year
- Assigned a four part training series to support the guidance and social workers with creating the comprehensive counseling program
- Created a support schedule for the Student Support team to ensure for accountability and reflection of our social and emotional practices
- Met with the elementary and secondary leadership to collaborate on creating a crisis intervention protocol for high risk behavior
- Scheduled 4 site employees to be trained in CPI Nonviolent de-escalation methods
- Acted as Hearing officer in 1 hearing proceedings and provided supportive feedback to sites on smoothly welcoming the students back into the school community

### **Parent Academy Coordinator/ Family Engagement Coordinators**

1. The Parent Academy coordinator is now certified in The Parent Leadership Academy Training. She has paced these trainings on next year's calendar for our parents
2. Met with the Parent Academy and Family Engagement Coordinators to collaborate on certain initiatives and to brainstorm ways of promoting the Parent Academy. She has been promoting the Parent Academy at the Kindergarten Orientation and playdate.
3. The Parent Academy coordinator has created a calendar for the August through December months



# Attachment #6



# Challenge Charter School Communications Report - June 2022

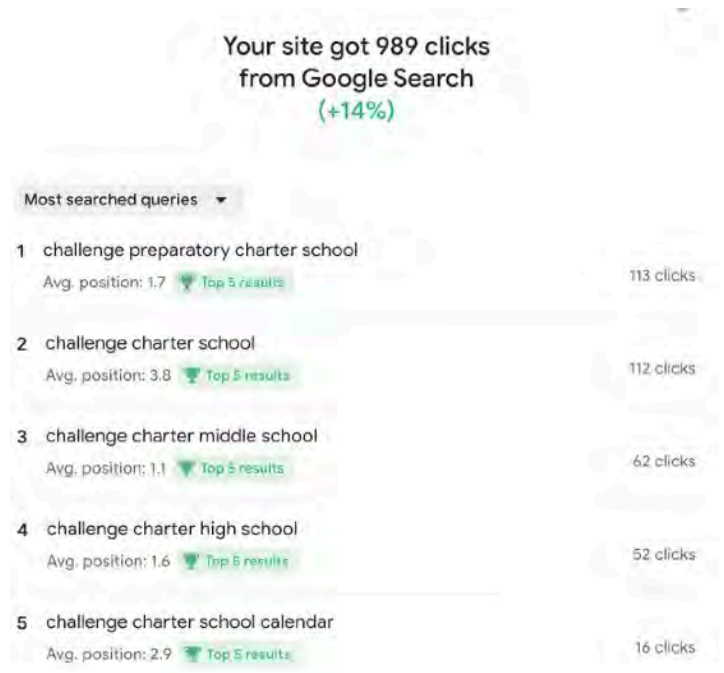
Kim Messer, Director of Communications

## Communications:

### Website

The image to the right offers recent Google search results from the past month.

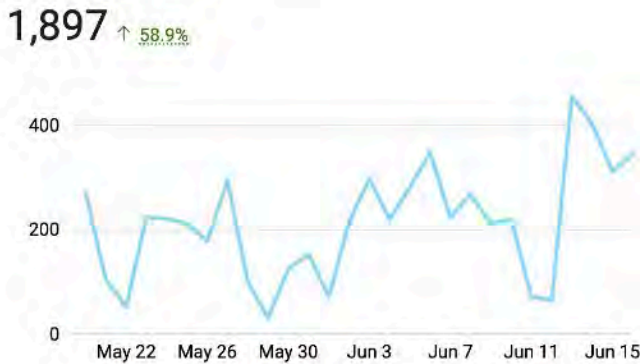
Plans to work on our SEO are being discussed.



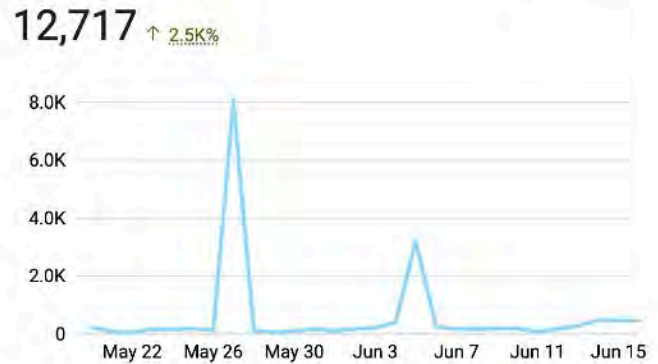
### Social Media

Engagement has been trending up. See the graphic below for our May 20 to June 16 insights:

Facebook Page reach



Instagram reach



Page and profile visits

Facebook Page visits



Instagram profile visits



Export

Of note is a Instagram reel featuring Mr. Norberto, a volunteer crossing guard known as “grandpa” to our K-3 scholars. The reel has been viewed over 12,500 times. See it on our Instagram feed at [instagram.com/challengecharter](https://www.instagram.com/challengecharter). Mrs. Wiggins and Mrs. Camporeale helped to bring the story to my attention.

#### Internal/External

- 8th Grade Graduation was a great success. Photos can be found on our website [here](#).
- Information on ParentSquare, social media, websites, and our new Parent Academy was prepared for new families attending Kindergarten Playdate on June 9.

#### End of Year Prep

- Plans and deadlines for Parent/Scholar Handbooks will be released this week for school sites; Branding for all of our manuals, guides, etc. will be done to update the look of all of these crucial documents
- ParentSquare rollover: still pending.

#### **Communications Strategic Plans/Budget items**

- Have been presented to Dr. Mullings
- Working with Mrs. Vaughn to coordinate our plans and efforts specific to marketing

#### **Recruitment/Application Promotion:**

- I’m awaiting any needs for the summer regarding boosting our enrollment numbers

#### **Summer Projects**

- Handbooks - K-5, Middle, and High
- Website updates for Back to School/SEO work
- Communications Guidebook
  - This overview of the Communications purpose and tasks and projects throughout the year will be finalized by the start of school.
- Brand Guidelines
  - In my 2022-23 proposal discussion with Dr. Mullings, we talked about the increasing need for this document & the need for Leadership to be sure it is executed at all levels. Next step is to finalize and then develop a plan for how to communicate the standards.
- Crisis/Emergency Response Plan
  - Mrs. Richards, Dr. Estep and I met to discuss the continued work on the Crisis/Emergency Response Plan for the school. Our deadline is Start of School for drafts of all of our individual pieces.
  - In my budget proposal, I recommended we hire crisis management consultants in the future to train, prepare and drill our staff for emergency response.



# Attachment #7



June 2022

Ms. Natalie Zadok: Director of Special Education Grades K-10

**1. Develop a Vision**

- Developing a streamlined vision for the Special Education Department that exemplifies integrity, equity, collaboration and empowerment for all scholars and their families to exhibit best academic and social emotional achievements.
- Meeting with Administration and School building leaders to assess the current Special Education Program in order to incorporate specific tools to strengthen the management of Scholars with IEP’s across all Grades K-10.
- Gaining staff buy-in by means of empowering them to maximize scholar’s with IEPs goals as well as academic achievements as well as social emotional milestones.

**2. Special Education Scheduling and Planning: Maintaining the Special Education IEP Spreadsheet and Caseloads**

Requires entering every scholar’s Grades (K-10) OSIS# in SESIS to identify scholars with IEPs in order to align them with the correct services and providers needed

**3. IEP Mandates & Service Totals Grades K-10**

Site	Grade	Total # Of IEPs	Related Services				
			ICT	SETTS	Speech	Counseling	OT
Elementary	K	11	08	2	13	2	6
	1	21	15	0	18	2	10
	2	21	17	0	14	8	5
	3	15	13	4	8	5	1
	4	16	12	2	12	4	1
	5	13	10	1	3	6	1
Middle	6	16	5	9	7	4	3
	7	7	1	6	5	5	None
	8	15	2	10	8	8	None
High	9	11	None	10	4	4	None
	10	8	None	7	3	3	None
<b>Totals</b>		<b>154</b>	<b>83</b>	<b>51</b>	<b>95</b>	<b>51</b>	<b>27</b>



#### 4. Staffing

- Continuing to seek Special Education Certified Instructors to fill vacancies.
- Grades 6-8 Admin has stated is seeking Certified Setts Teachers
- Grades 9-10 Admin has stated seeking Certified Setts Teachers
- Physical Therapist appointed directly from the DOE start date 4/12/2022 at K-5 Site
- Continue to participant as a panelist for new staff recruitment all Grades

#### 5. Billing

- Collaborating with finance to ensure that all date is aligned for Vendor Portal
- Supporting Special Education Liaisons to deliver accurate data for SPED Billing
- Requested a Billing timeline for the remainder of the year so that SPED staff can be aware of pertinent billing deadlines to ensure seamless transmission to the billing department.
- Suggested an In-House excel sheet be circulated at all sites with a list of recent discharges as well as new admits to ensure SESIS data is compliance with In-House changes in order to assist with billing discrepancies
- Continuous support to both Special Education Liaisons at K-5 as well as 9-10
- Attended Sped Billing Webinar along with K-5 & 6-10 Liaisons

#### 6. Current Action Items

- Supporting the needs of K-5 as well as 6-10 Special Education Liaison with (CSE#4) Policies and Procedures to ensure that all IEP cases are assigned annual, tri-annual, re-evaluation, initial and misaligned IEP meeting dates. Gathering all data such as Teacher Reports, IREADY, F&P, Behavioral Anecdotal logs from designated staff in order to submit to the CSE. Coordinating, sitting in on as well as leading all CSE meetings Grades K-10 until the new hire in Grades 6-10 is trained as well as a new liaison to be hired in Grades K-5.
- Ensuring the partnership with CSE District #4
- Ensuring that related service agencies are appointed to CPCS in order to ensure related service (Speech, OT, PT, and Para) services begin in a timely manner to avoid any lapse in services provided to scholars.
- Collaborating with CSE to assign related service providers, as they are resolving a shortage of employee barriers due to non-compliance of the vaccine mandate.
- Supporting the ELL provider to send home 200 Home language surveys for Grades K-2 as the data was missing, hence not allowing the ELL provider to administer the Nysitell Exams.
- Continuing to tally the returned parents' surveys.
- Assessing the space in each facility in order to secure a private area for CSE Psychologists and Social Workers to interview parents as well as assess and test scholars. Collaborating with Admin to ensure that there are ample conditions for SETTS providers to efficiently pull scholars for individual and small Group interventions.
- Collaborating with Grades K-5 Provider, Mr. Salazar as well as CCMS ELL provider Ms.Gomez to ensure all ELL scholars are re-assessed as well as initially assessed to gain clear benchmarks of scholar's ELL plans.
- Collaborating with ELL External Consultants to implement academic plans that will fully encourage our ELL scholar's overall success and achievements according to their individualized needs and goals.
- Aligning ELL Charter goals and policy to the ELL Program Grades K-10.
- Weekly check-Ins to manage current caseload with District Psychologist to ensure alignment and discuss particular issues that arise within each case.
- Attending and supporting IEP meetings Grades K-10 to ensure compliance and continuity of suggested programs remain intact.
- Attending CST meetings to support Social Emotional, Behavioral as well as Academic Supports Grades K-10
- Assisting newly hired employees to attain SESIS access by collaborating with the Director of Operations to enter them into the Galaxy system.

- Panelist on the Open-House Events Grades K-10
- TNTP Leadership Training
- gathering information for justification to purchase a reading program called S.P.I.R.E that assist with struggling readers as well as those that struggle with Dyslexia
- Delivering Professional Development to newly hired staff in the ICT classroom that are Gen Ed Certified
- Creating a calendar for ongoing PD's for remainder of the school year
- Gaining ATS access to access scantrons to test ELL scholars
- NCI Crisis Intervention Training Certification
- Supporting ELL Team with Nyseslat Administration and test distribution
- Creating Behavior intervention plans in collaboration with the 9-10 support team
- Aligned with Parent Academy Coordinator to create ways to deliver IEP empowerment and information to families
- Closing out the 2021-2022 school year
- Deliver IEP sign out Sheets to all staff that serves students with IEP's direct
- Evaluate projected number of scholars that will be receiving related services for the 2022-2023 school year
- Reviewing resources for purchase to support scholars with IEP's reading and academic fluency
- Align with external agencies to deliver EOY reports to families of scholar's with IEPs

**7. Mobilizing Community Resources to support families with scholars with IEPs to secure the necessary external resources needed for scholars to maintain best academic as well as social emotional benchmarks this 2021-2022 school year.**

- Partnering with New Horizons and Sheltering Arms Agencies in Far Rockaway to ensure that families receive the services needed upon initiating the need for community support.
- Providing families with access to their parental rights under the IDEA Law that serves as a guide for parents with scholar's IEP compliance as well as parent empowerment support guidelines.
- Conducted one on one Parent meetings via Google Meet and Telephone conference to address specific needs that arise prior to the first day of school for scholars with IEP's services that include Initiating, Maintaining as well as Re-Evaluating scholar's IEP cases.
- Providing support staff with Suicide Prevention resources for scholars.
- Collaborating with Liaisons and Parent Coordinator to secure appointment slots to assist parents to secure a Speech and OT provider via the RSA process.
- Seeking Community and CSE support for scholars experiencing trauma-related incidents such as accidents and or inability to attend in-person school due to comorbidity conditions that promote greater risk with COVID-19 risks.
- Supporting parents of scholars with IEPs to attain door-to-door as well as closest curb pick up and drop off services.
- Supporting families with scholars that have IEP's attain necessary resources needed as a direct result of COVID-19.
- Aligning with Community Physicians and Health Care Clinics that can support families with IEPs, immediate health and social emotional well-being as well as assessments for initial IEPs.

## **8. Sites (K-10) External Providers COVID-19 Preparation**

- Delivering CPCS COVID-19 Guidelines and Safety Protocol to all Related Service agencies providers that will be conducting in-person sessions with Scholars at all sites.
- Related Service agencies have received a copy of the CPCS COVID-19 safety policy and have agreed to have their providers adhere to the CPCS COVID-19 Safety measures.
- Collaborating with CSE to conduct misaligned Scholar IEP meetings to ensure compliance
- Weekly Check-Ins with providers to ensure session compliance
- Aligned with the CSE Chairperson of Related Services to ensure SESIS Encounter Attendance for providers to conduct.
- Aligning with Related Service Agencies to request transmittal from the CSE for new admits that have an IEP.
- Managing provider's time sheets and attendance to ensure efficiency of session service.

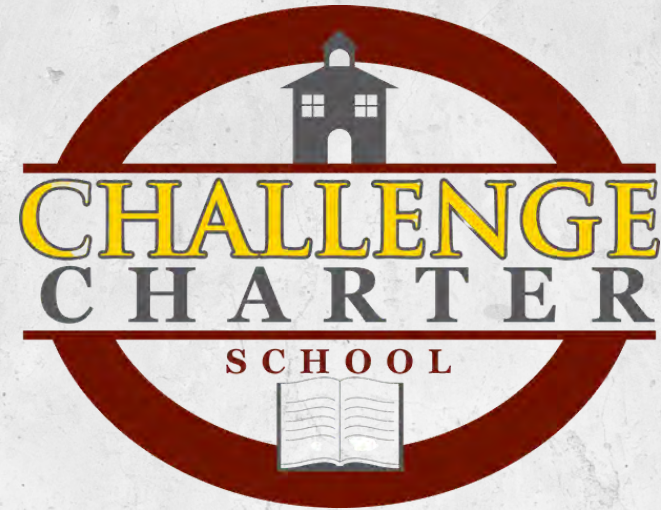
## **9. Professional Development Resources**

- Meeting with the Special Education Collaborative to review a package that will suit the needs of CPCS staff Grades K-5 for Special Education Workshops that include (Co-Team Teaching Strategies, Specially Designed Instruction, creating Behavior Intervention Plans as well as Functional Behavior Analysis plans etc.).
- Meeting with ELL External Consultants to create plans to enrich the ELL Department via identifying, testing and aligning ATS data to ensure that scholars' home language is precise in order to administer the NYSITELL Exam.
- Creation of In-house Professional Development Presentations that highlight Special Education tools, resources and guidelines to staff.
- Mentoring Special Education Liaisons Grades K-5 & 6-10 on proper dialogue to conduct discussions with families on sensitive issues.
- Creating individual plans for scholars with IEP's that have missed extensive days due to medical conditions that can be complicated should they contract COVID-19 Plans include Teacher check-in's as well as distribution of instructional items on a bi-weekly basis , parent training on how to access instructional supports on scholars chrome books as well as social emotional check-ins and support .
- On-going alignment with Director of Pupil Personnel Services to collaborate on Restorative practices for next school year



# Attachment #8





# **STUDENT ENROLLMENT AND RECRUITMENT BOARD REPORT #12**

**PREPARED BY: JANISA VAUGHN,  
DIRECTOR OF STUDENT ENROLLMENT AND RECRUITMENT**



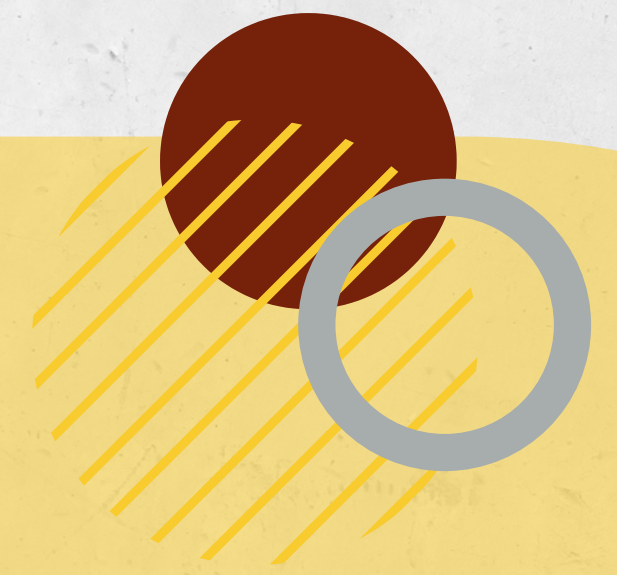


# Table Of Content

- **Enrollment Summary 2021-22**
- **Enrollment and Recruitment Highlights 2021-22**
- **Scholar Recruitment July 2021-June 2022**
- **Admission/Discharge Summary 2021-22**
- **Looking Ahead: Scholar Enrollment 2022-23**



# Current Enrollment Snapshot SY 21-22



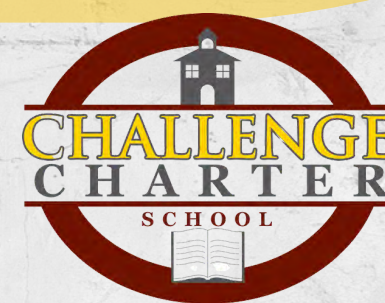
<b>TOTAL ENROLLED</b>	<b>950</b>
<b>Approved Charter Enrollment</b>	<b>1056</b>

Site	Grade	2021-22 SY Charter Goal	Scholars Currently Enrolled 6/16/22
Elementary	K*	120	101
	1*	120	115
	2*	120	117
	3	96	96
	4*	96	94
	5	96	95
	<b>Total</b>		

Middle	6	96	83
	7*	72	62
	8	72	72
<b>Total</b>			<b>217</b>

High	9	72	70
	10*	96	45
<b>Total</b>			<b>115</b>

\* The waitlist is currently exhausted.







**90%**

CCS maintained 90% of its approved charter enrollment for the 2021-22 SY.



**English Language Learners (ELL)**

CCS increased the number of ELL applicants by 24% for the 2021-22 SY



**Lottery Applications**

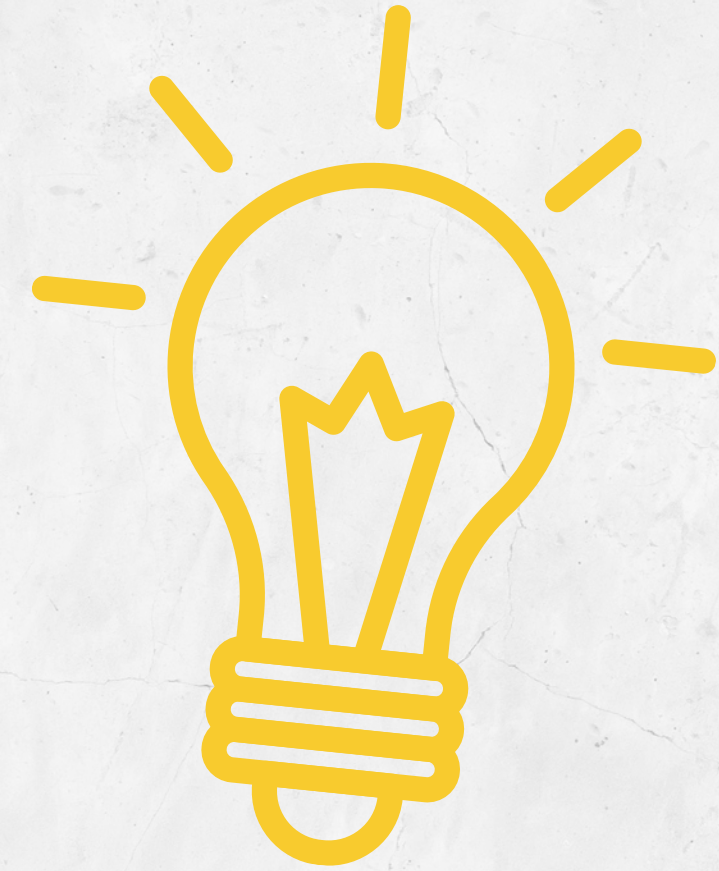
CCS had a 62% growth in lottery applications for the 2022 Lottery.

# Enrollment Highlights

July 2021-June 2022



# Scholar Recruitment



## 01 CCS Staff

The staff referred families to apply to the school.

## 02 Cheetah Moms/Dads

The parents/guardians in our school community referred families to enroll in our school.

## 03 Open Houses

CCS held weekly virtual open houses from January 2022-April 2022



# Scholar Recruitment



**04**

**Community  
Outreach**

CCS connected with feeder schools in the Rockaways to recruit new scholars.

**05**

**Mass  
Mailings**

CCS sent lottery application/school information to incoming scholars in August 2021 and January 2022.

**06**

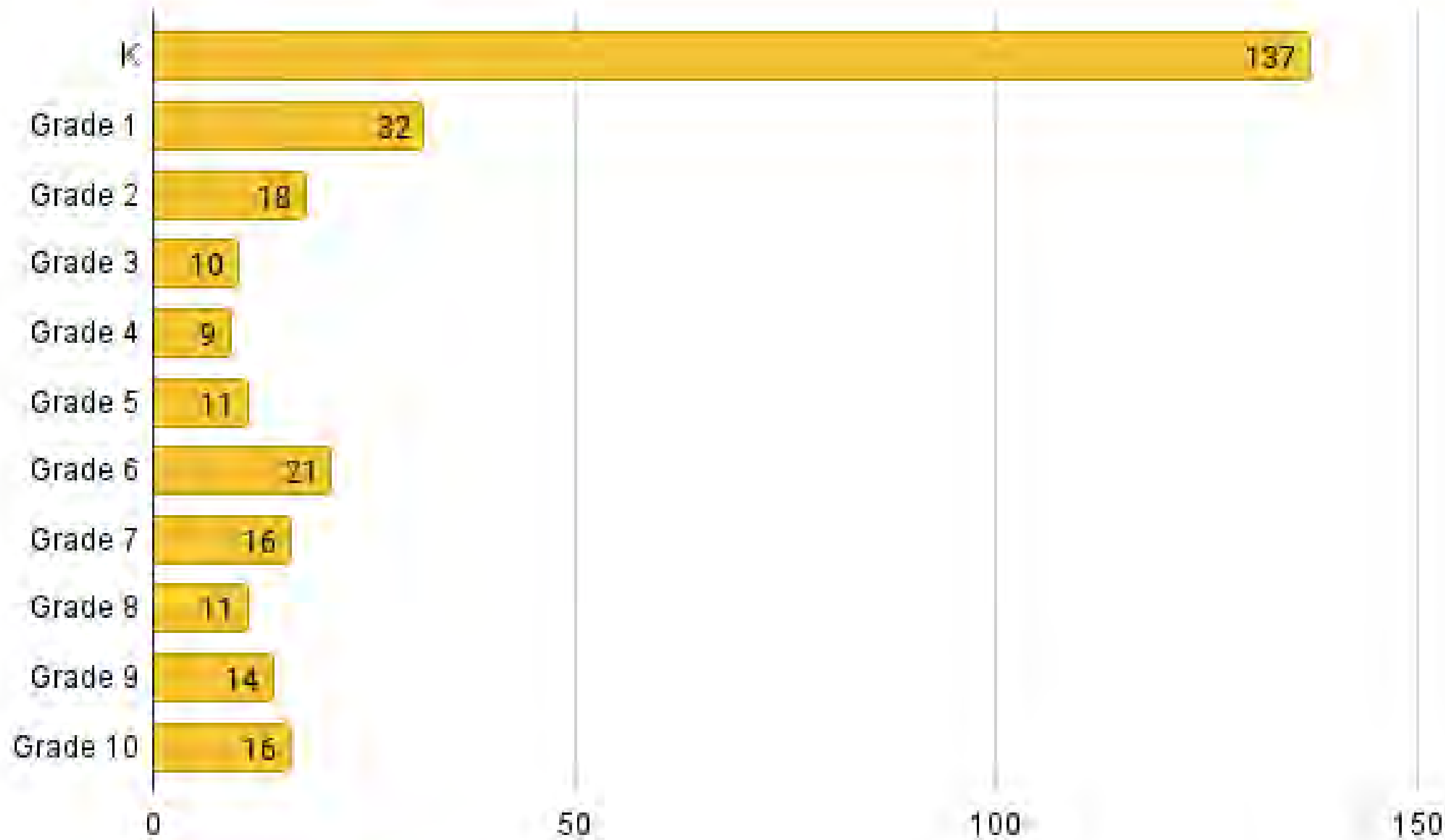
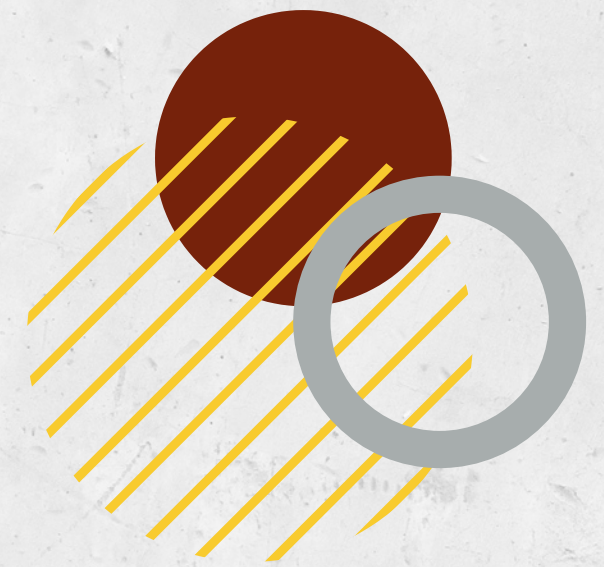
**Advertisement**

CCS was promoted through the school website, social media, newspaper, and bus shelter ads.



# CCS Admission Summary

## SY 21-22



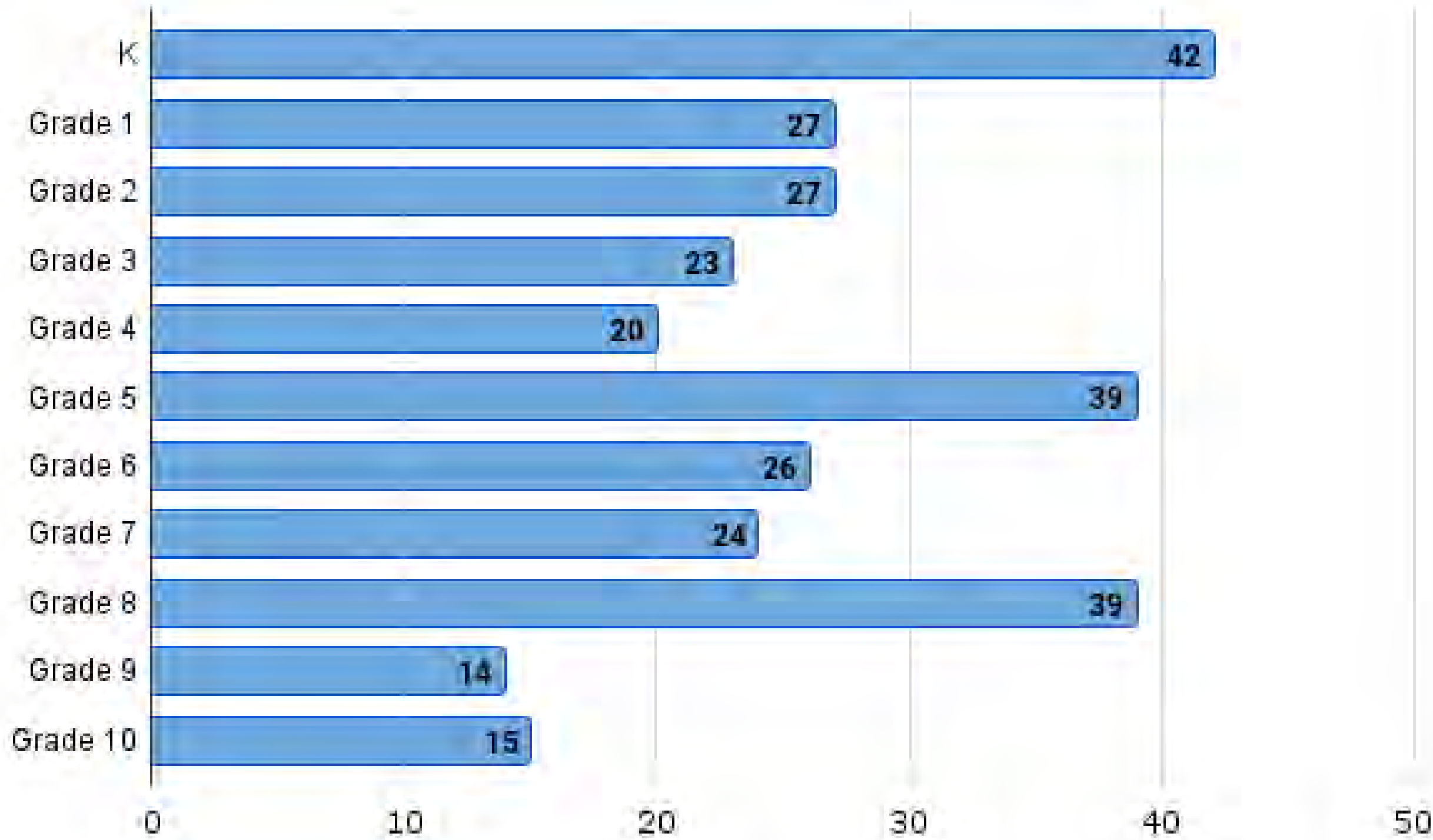
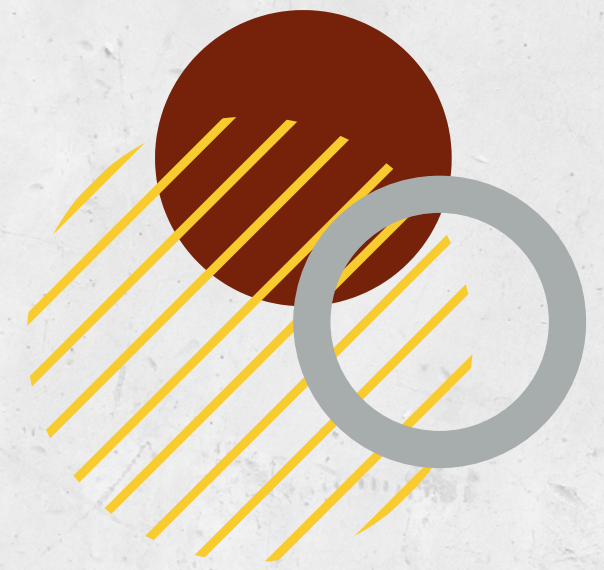
**Total:**  
**343 scholars**





# CCS Discharge Summary

## SY 21-22



**Total:**  
**296 scholars**





# Looking Ahead

Scholar Enrollment 2022-23





# Accepted Seat Event

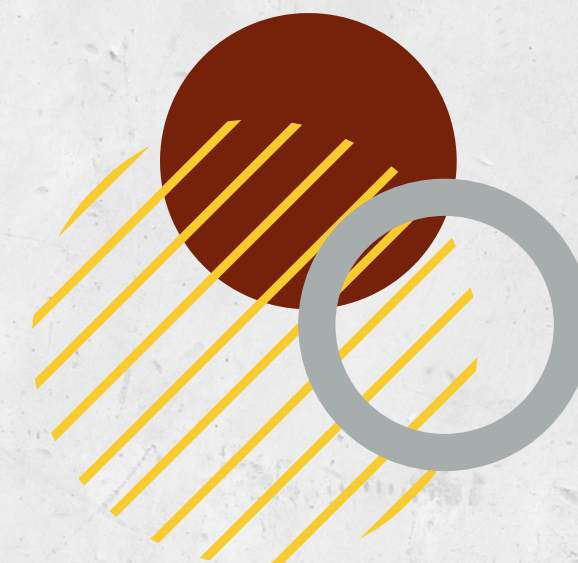
## Kindergarten Playdate- 6/9/22

90+ families attended the kindergarten playdate. CCHS ambassadors participated in the event and spoke to the parents about their experience at CCS. Families were able to hear how CCS played a vital role in their education from kindergarten-high school. We currently have 123 kindergarten scholars enrolling for the upcoming school year.





# Enrollment Update SY 22-23

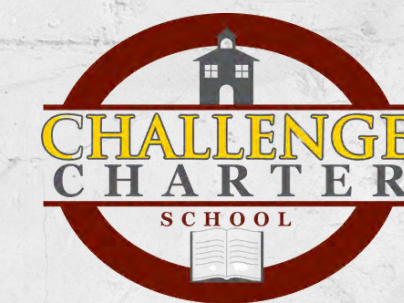


2022-2023 SY Enrollment		
Grade	Available Seats	Currently in Registration (6/16/22)
K*	120	123
1*	19	26
2	11	9
3	7	8
4	6	7
5	5	5
6	-	10
7	17	17
8	14	14
9	-	16
10	5	4
11*	-	10
<b>Total</b>	<b>204</b>	<b>249</b>

Available seats for 2022-23 SY are determined by current enrollment vacancies.

## Projected Enrollment: 1,199 scholars

The 950 scholars from current enrollment plus the new 249 scholars will bring our total enrollment to 1,199 scholars. The charter goal is 1,176 scholars.



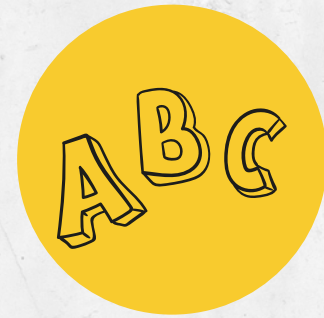


# Enrollment Update-SY 22-23

## Challenges

## Solutions

### Kindergarten & Grade 1



The waitlist is currently exhausted for grades K and 1. We faced many challenges with retaining scholars in these grade levels.



Continue to actively recruit new scholars throughout the summer. Collaborate with the school community to retain our scholars.

### Retention



296 scholars were discharged from the school.



Collaborate with the school community. Provide professional development on recruitment and retention.

### % of ELL Scholars Enrolled



CCS ELL population is below our charter goal.



Continue to recruit at feeder schools with high ELL enrollment. Collaborate with leadership to update the ELL preference in SchoolMint for the 2023 Lottery.





# Attachment #9



**Director of Operations (Acting)**  
**June 2022 Board Report**  
**June 22, 2022**

I am happy to bring you this report of activity as Director of Operations (Acting) for June 2022.

Last month I provided you an overview of the Director of Operations role. This month and in future months I will provide you and update on each task.

- Creates a detailed start-up checklist and ordering list to ensure that the school starts each year prepared and fully stocked; **In process for the 2022-23 School Year.**
- Facility: Overseeing site management and development and ensuring that the school site is maintained as a safe and clean environment: **Monthly walk through of each site with the Custodian Manager and each site's Lead Custodian**
- Food and Transportation: Manages food and transportation services; **Each site Operations Manager had submitted our needs for the 2022-23 School Year**
- Student Data: Manages primarily student attendance at each site and generates reports as needed in conjunction with the Principals; This is now a shared item with
- Manage logistics of all special school wide events and projects; **Major events this month included Kindergarten Moving Up, 5<sup>th</sup> Grade Graduation, 8<sup>th</sup> Grade Graduation**
- Manages the registration process of each scholar updating and maintaining each scholar's student records; **- Pulled Auditor's selected student records for the 2021-22 Audit**
- Creates and oversees each site's Safety Plans; **A major update for all safety plans is underway**
- Oversee and maintains school facilities ensuring that building rules and regulations are met for all government agencies i.e. DOH, FDNY. **– No inspections occurred this month**
- Manages and maintains the Purchase Order System with the Director of Finance; **This is a daily activity handled by each site's Operations Managers**
- Regulations and Reporting: Ensures school-wide compliance with health and safety laws, state education mandates and all federal and state workplace regulations in coordination with the CEO and Senior Advisor; **A review is underway of all aspects of our compliance endeavors**
- Manages the K-5 Operations Manager, 6-8 Operations Manager, and the 9-12 Operations Manager, assigned School Aides, Custodial staff, and contracted/assigned Department of Health Nurses; **I have had regular meetings with the Operations Managers and will meet with all other Operations staff before the end of this school year**
- Manages and maintains [in conjunction with the Director of Finance] the inventory of all equipment, furniture, etc. being "audit" ready at all times; **To date we have not had a request from the auditors for this information**
- Performs other related duties as required and assigned; **Summer Boost Preparations are underway**



- Overseeing operations in a manner consistent with all applicable local, State and Federal statutes and in compliance with the organization's by-laws, policies and procedures. –  
**This is a constant requirement of the Operations tasks**

### **Assessment**

I am in the process of meeting with each principal to make sure the operations at each site is being handled appropriately and to begin the process of identifying summer site facility updates for the 2022-23 school year.

The Operations team is a very dedicated group of individuals who are committed to serving the needs of our scholars and staff.

Respectfully submitted,

A handwritten signature in black ink that reads "Michael R. Estep". The signature is written in a cursive style with a large, prominent "M" and "E".

Michael R. Estep  
Director of Operations (Acting)



# Attachment #10



## Director of Technology Report

June. 2022 - Dale Richardson

—

### I: Current Work

A: Security Upgrade at 15-20 Central Ave.

- Challenge is currently sourcing security upgrades for 15-20 Central ave. Upgrades include the following.
  - Bullet proof glass for security (awaiting quote approval).
    - Quote received: \$9,300 - Bullet resistance level 1.
    - Quote received: \$11,650 - Bullet resistance level 3.
  - Remote control system for the front door is now enabled at the security desk.
  - Video intercom system for the front door is now enabled at the security desk.

B: Illuminate Education Data Breach in the DOE

- A notice was sent to all parents/guardians regarding the Illuminate Education breach.
- A notice was sent to all parents/guardians regarding the Illuminate Education breach.
- A notice was posted about the Illuminate Education breach on the school's website in our Family Resources page:  
<https://challengecharterschools.org/family-resources>

C: New Chromebooks at Challenge High School

- An order of 200 Chromebooks has been received, in preparation for our 2022 - 2023 school year.
  - The new devices will be allocated to High School scholars. While old working devices will be passed down through 4th - 8th to fill any gaps.
-



**II: Future Work (High ticket items are currently on hold. However, the following three projects should be held as a priority).**

A: Independent Cyber Security Audit.

- An independent cyber security assessment should be completed by June 2022, in order to satisfy various insurance and state requirements. Ex: [https://www.dfs.ny.gov/industry\\_guidance/cybersecurity](https://www.dfs.ny.gov/industry_guidance/cybersecurity)
- We have sourced a credible vendor that is willing to access all sites for a total of \$42,327.00.

B: A single phone number to reach our entire organization?

- In an effort to increase customer experience. I have made an inquiry to revamp our phone system under a single unified number.
- Once the user dials the new number, they will have the ability to choose the site they wish to contact.
- Having a single unified number will assist with advertising, by allowing flyers to be a little less cluttered.
- A single unified number will also be useful for our web presence. Ex: When one google's "Challenge Charter School," google currently presents the phone number for 710 Hartman Lane. Google should have a single number capable of reaching each site.
- A proposal will be provided by a vendor for consideration, with the goal of a summer implementation if approved.

C: Security Cameras

- We are currently sourcing quotes for security video cameras, which are intended to be placed at 710 Hartman Lane and 1526 Central Avenue.



- These will be new systems and may incur the cost of additional servers and internet equipment, to manage the bandwidth.
- A proposal will be provided by a vendor(s) for consideration, with the goal of a summer implementation if approved.

**III: Risk Factors or Challenges (Fortunately, no major risks or challenges have risen, since our last report. However, the following should be considered high-priority as we will need to acquire alternate funding for equipment).**

A: Reso A funding

- Challenge Prep Charter School was allocated \$250K in Fiscal Year 2022 (FY22) for a Reso A Technology project by the Council Member.
- We were requested to complete paperwork, notarize, and send in order to ensure a timely delivery. This was completed in January.
- On 3.15.2022 we were told by the Reso A vendor, "We have not yet received the FY22 Tech/procurement certificate to proceed from the office of management and budget, but do anticipate it coming shortly. Once we do, the principal can expect outreach from DOE's DIIT."
- We should be thinking of other funding sources to outfit our high school location @ 1520 Central Ave, as these funds may not be distributed anytime soon, and our school will be expanding in the 2022/2023 school year.

B: Computer Lab at 1520 Central Ave (with Reso A)

- Apple desktops have been ordered via RESO A Grant Funding.
- Interactive boards have been ordered via RESO A Grant Funding.
- Printers have been ordered via RESO A Grant Funding.
- We have been updated on 3.15.2022 that Apple Desktops have been discontinued.



- It was updated on 3.15.2022 that Interactive boards are backordered, with a current cue of 12 - 18 months.
- We have been updated on 3.15.2022 that the vendor is unsure of delivery time, as equipment will take "some time" to arrive at their warehouse and will take "some time" after that to arrive at Challenge.

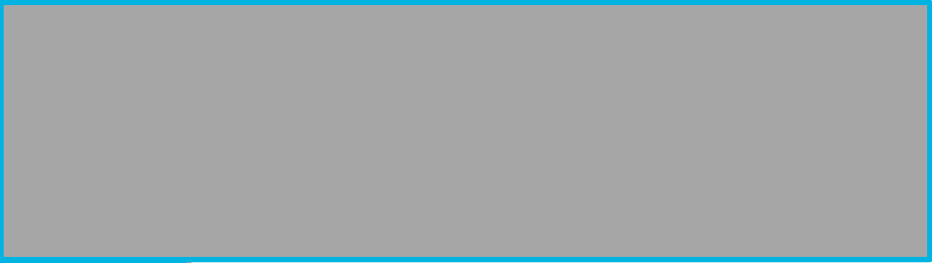
#### D: Inventory shortage

- The Lenovos currently being used by teachers are beginning to age and fail.
- New laptops should be purchased via Reso A funding. However, Reso A funding has not been released yet.





# Attachment #11



Helping you to focus on what's important  
**STUDENT ACHIEVEMENT**

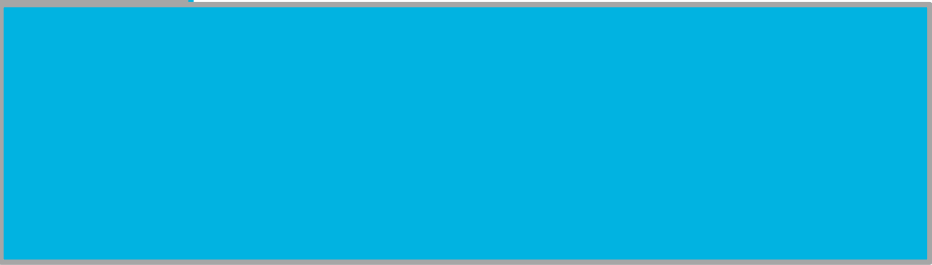
**CSBM**  
CHARTER SCHOOL  
BUSINESS MANAGEMENT

*experience. expertise. execution.*

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# Challenge Prep Charter School

Monthly Financial Report  
May 2022

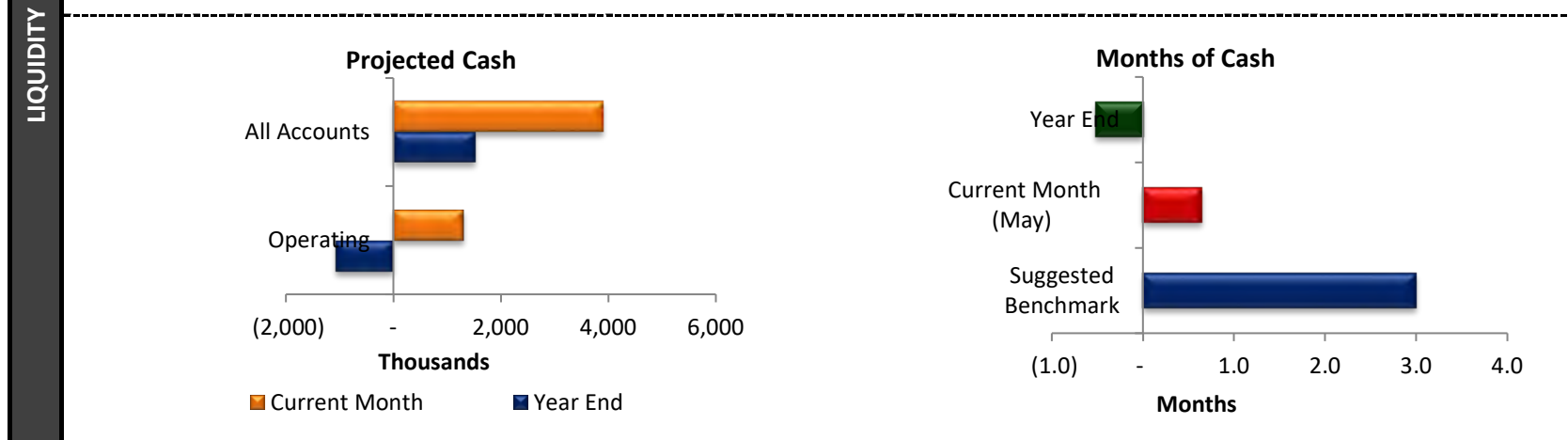


# Challenge Prep Charter School

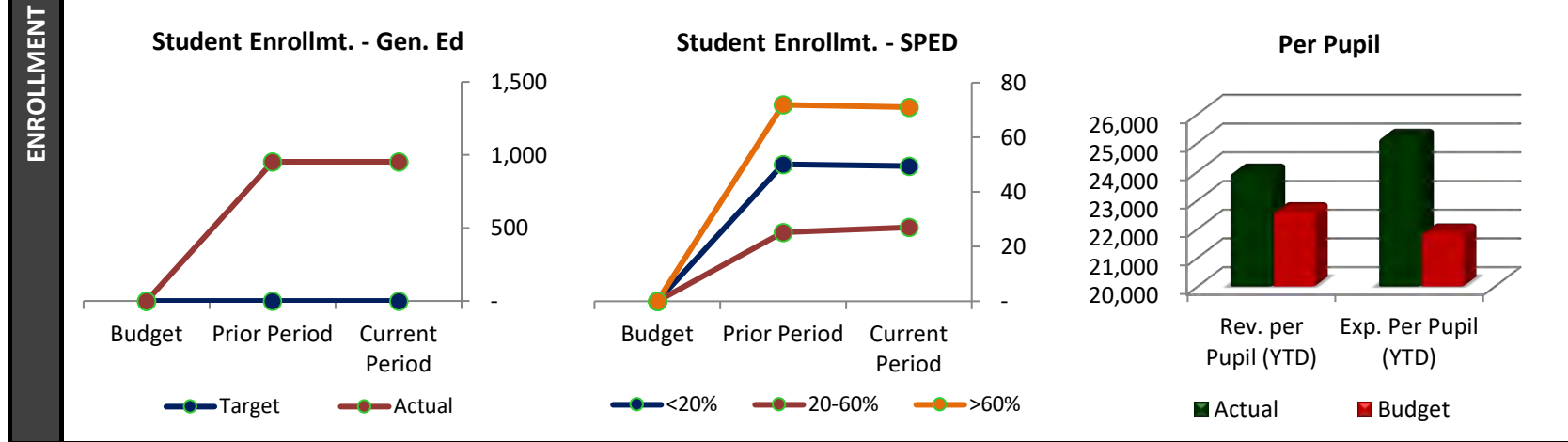
## Financial Summary

For Period Ended May 31, 2022

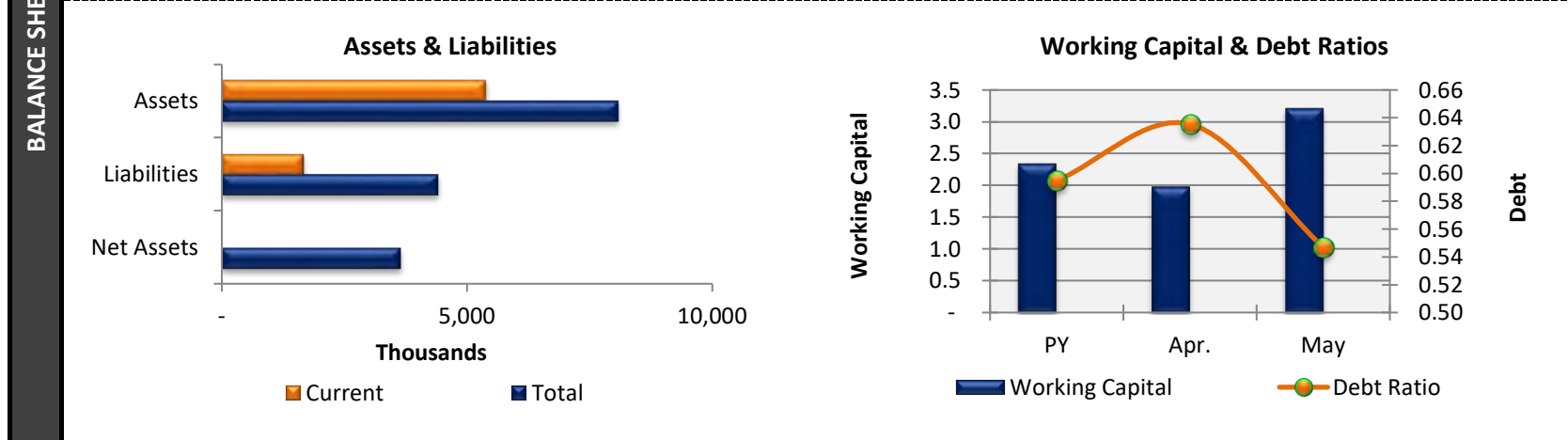
LIQUIDITY	<b>Cash in Bank</b> (Operating Account(s) Only: as of May 31, 2022) <span style="float: right;">\$ 1,316,773</span>
	<b>Projected months of cash on hand</b> <span style="float: right;">0.6</span>
	<b>Cash in Bank</b> (Total - All Accounts as of May 31, 2022) <span style="float: right;">\$ 3,898,157</span>
	<b>FY Ending Cash Available to Carryover to FY21-22</b> (Operating Account(s) Only) <span style="float: right;">\$ (1,063,757)</span>
	<i>*Cash balance available once all FY21-22 obligations &amp; receivables have been settled</i>
<b>Projected months of cash on hand</b> <span style="float: right;">(0.5)</span>	
<b>FY Ending Cash Available to Carryover to FY22-23</b> (Total - All Accounts) <span style="float: right;">\$ 1,517,627</span>	



	Actual	Budget	Variance	Actual	Budget	Variance
<b>General Ed</b>	953.46	1,021.00	(67.54)	\$ 15,398,444	\$ 15,629,468	\$ (231,024)
<b>SPED</b>						
0 - 20%	49.44	41.00	8.44	-	-	\$ -
20 - 59%	27.05	25.00	2.05	281,050	259,750	\$ 21,300
60% - Over	71.00	53.00	18.00	1,352,403	1,009,597	\$ 342,806
<b>Total SPED</b>	<b>147.48</b>	<b>119.00</b>	<b>28.48</b>	<b>1,633,452</b>	<b>1,269,347</b>	<b>\$ 364,105</b>



<b>Total Current Assets:</b>	\$ 5,389,040
<b>Total Current Liabilities:</b>	\$ 1,680,923
<b>Working Capital (Current) Ratio</b>	3.21
<b>Total Assets:</b>	\$ 8,080,854
<b>Total Liabilities:</b>	\$ 4,419,027
<b>Debt Ratio</b>	0.55
<b>Total Net Assets:</b>	\$ 3,661,828



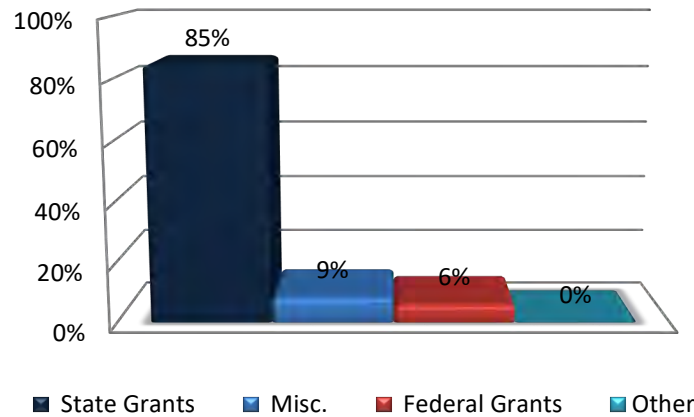
# Challenge Prep Charter School

## Financial Summary For Period Ended May 31, 2022

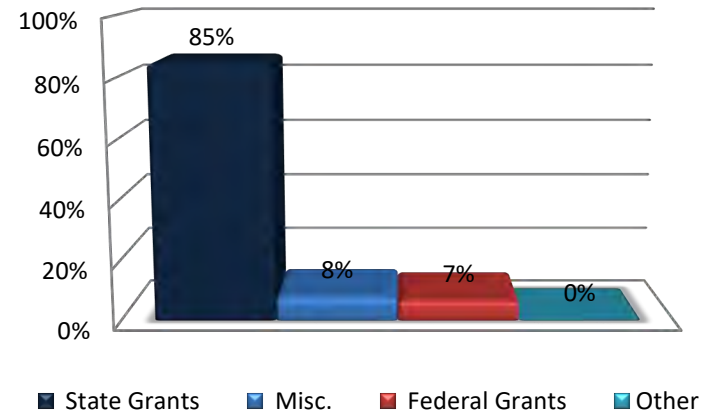
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Total Revenue YTD:	\$ 21,055,536	\$ 21,175,695	\$ (120,159)
Total Expenses YTD:	(21,016,117)	(19,751,367)	(1,264,749)
<b>Net Operating Surplus(Deficit):</b>	<b>\$ 39,419</b>	<b>\$ 1,424,328</b>	<b>\$ (1,384,909)</b>
	<u>Projected</u>	<u>Budget</u>	<u>Variance</u>
Annual Projected Revenue:	\$ 22,851,867	\$ 23,097,145	\$ (245,278)
Annual Projected Expenses (before depreciation):	(24,005,993)	(22,343,952)	(1,662,041)
<b>Projected Net Operating Surplus(Deficit) before Depreciation:</b>	<b>\$ (1,154,126)</b>	<b>\$ 753,193</b>	<b>\$ (1,907,319)</b>
Annual Projected Depreciation:	(500,995)	(230,840)	(270,155)
<b>Projected Net Operating Surplus(Deficit) after Depreciation:</b>	<b>\$ (1,655,121)</b>	<b>\$ 522,353</b>	<b>\$ (2,177,474)</b>
<b>Capital Expenditure Requirements</b>	<b>\$ (835,593)</b>	<b>\$ -</b>	<b>\$ (835,593)</b>
<b>Total Cash Expenditures</b>	<b>\$ (22,669,405)</b>	<b>\$ (22,113,112)</b>	<b>\$ (556,293)</b>
<b>Revenue per Pupil (YTD)</b>	<b>\$ 23,967</b>	<b>\$ 22,622</b>	<b>\$ 1,345</b>
<b>Expenditure per Pupil (YTD)</b>	<b>\$ 25,178</b>	<b>\$ 21,884</b>	<b>\$ 3,293</b>

BUDGETING / REVENUE & EXPENSES

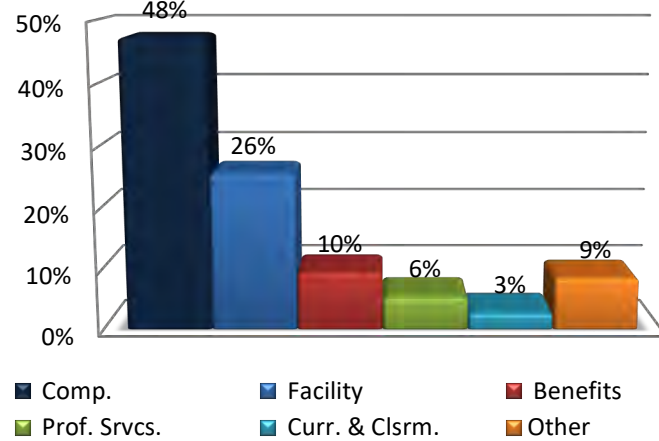
**Revenue Breakdown YTD**



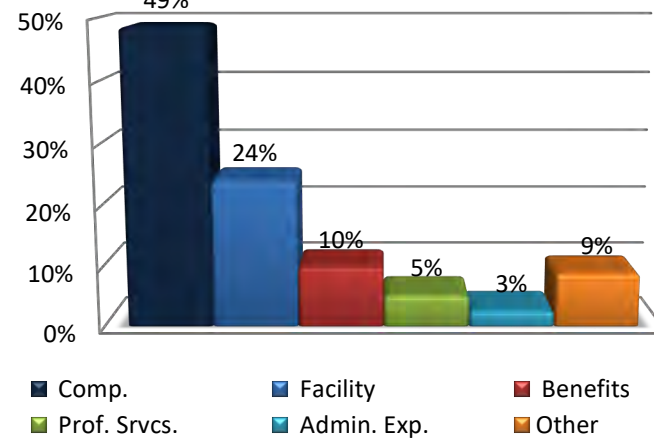
**Revenue Breakdown YE**



**Expense Breakdown YTD**



**Expense Breakdown YE**



# Challenge Prep Charter School

## Financial Variance Summary

Fiscal Year Ending 6/30/2022	Comments
Net Budget Surplus after Depreciation	\$ 522,353
Increase in Projected Annual Expenses	1,932,196
Net Projected Deficit Variance after Depreciation	<u>\$ (1,655,121)</u>

**Challenge Prep Charter School  
Budget vs. Actuals  
Fiscal Year Ending June 30, 2022**

	May 31, 2022			YTD Through May 31, 2022			Projected FYE June 30, 2022				Comments	
	Actual	Budget	Variance	Actual	Budget	Variance	Current Month					
							Actuals - August 2021 - May 31, 2022 +	Projected - June 30, 2022	Projections thru June 30, 2022	Annual Budget		Variance
<b>Income</b>												
4100 State Grants	1,655,738	1,631,484	24,254	17,943,290	17,985,333	(42,043)	1,549,313	19,492,603	19,616,816	(124,213)	GenEd based on 953.464 SpEd budget based on 70.996 over 60%; 27.05 20-59%	
4200 Federal Grants	74,684	164,967	(90,282)	1,287,568	1,815,362	(527,795)	246,683	1,534,250	1,980,329	(446,079)		
4300 Contributions	4,260	-	4,260	9,260	-	9,260	-	9,260	-	9,260		
4400 Miscellaneous Income	336	125,000	(124,664)	1,815,418	1,375,000	440,418	336	1,815,754	1,500,000	315,754		
<b>Total Income</b>	<b>1,735,018</b>	<b>1,921,450</b>	<b>(186,432)</b>	<b>21,055,536</b>	<b>21,175,695</b>	<b>(120,159)</b>	<b>1,796,331</b>	<b>22,851,867</b>	<b>23,097,145</b>	<b>(245,278)</b>	GenEd based on 953.464 SpEd budget based on 70.996 over 60%; 27.050 20-59%; Adjustments made to Lease Assistance based on unearned revenue for FY21.	
<b>Expenses</b>												
<b>Compensation</b>												
5100 Instructional Staff	652,295	721,155	(68,860)	6,506,865	7,059,002	(552,137)	1,603,651	8,110,516	8,653,862	(543,346)	Salary projections based on most recent payroll processing	
5200 Non-Instructional Staff	214,642	205,934	8,708	2,342,493	2,265,275	77,219	214,642	2,557,135	2,471,209	85,926	Salary projections based on most recent payroll processing	
5300 Pupil Support	119,134	106,739	12,395	1,143,686	1,174,128	(30,442)	157,540	1,301,226	1,280,867	20,359		
<b>5000 Compensation</b>	<b>986,071</b>	<b>1,033,828</b>	<b>(47,757)</b>	<b>9,993,045</b>	<b>10,498,405</b>	<b>(505,360)</b>	<b>1,975,832</b>	<b>11,968,877</b>	<b>12,405,938</b>	<b>(437,061)</b>	Salary projections based on most recent payroll processing	
5400 Benefits	177,494	158,858	18,635	2,017,939	1,747,442	270,497	440,102	2,458,041	1,906,300	551,741		
6100 Administrative Expenses	58,199	46,802	11,396	570,737	519,692	51,045	68,619	639,356	566,494	72,862	Adjusted based on actuals	
6200 Professional Services	111,115	75,167	35,948	1,165,280	814,333	350,947	117,481	1,282,761	921,500	361,261	Based on actuals	
6300 Professional Development	1,560	14,424	(12,864)	324,985	147,576	177,409	125,295	450,280	162,000	288,280	Based on actuals	
6400 Marketing and Staff/Student Rec	2,256	8,025	(5,769)	98,898	88,275	10,623	17,612	116,510	96,300	20,210	Based on budget	
6500 Fundraising Expenses	-	4,458	(4,458)	-	49,042	(49,042)	3,500	3,500	53,500	(50,000)		
7100 Curriculum & Classroom Expenses	33,176	30,130	3,045	584,458	341,990	242,468	49,197	633,655	372,120	261,534	Based on actuals	
8100 Facility	499,897	472,131	27,766	5,434,155	5,193,444	240,711	534,383	5,968,538	5,665,575	302,963	Based on actuals	
8200 Technology/Communication Expens	40,713	16,102	24,611	437,467	177,123	260,344	42,504	479,971	193,225	286,746	Based on actuals	
8800 Miscellaneous Expenses	305	83	221	4,409	917	3,492	97	4,505	1,000	3,505		
8900 Depreciation Expense	-	-	-	384,745	173,130	211,615	116,250	500,995	230,840	270,155		
<b>Total Expenses</b>	<b>1,910,785</b>	<b>1,860,010</b>	<b>50,774</b>	<b>21,016,117</b>	<b>19,751,367</b>	<b>1,264,749</b>	<b>3,490,872</b>	<b>24,506,988</b>	<b>22,574,792</b>	<b>1,932,196</b>		
<b>Net Income</b>	<b>(175,766)</b>	<b>61,440</b>	<b>(237,207)</b>	<b>39,419</b>	<b>1,424,328</b>	<b>(1,384,909)</b>	<b>(1,694,540)</b>	<b>(1,655,121)</b>	<b>522,353</b>	<b>(2,177,474)</b>		
<b>Capital Expenditures</b>												
Furniture, Fixtures & Equipment	-	-	-	722,795	-	722,795	45,461	768,256	-	768,256		
Facility and Construction	-	-	-	61,726	-	61,726	5,611	67,338	-	67,338		
Website	-	-	-	-	-	-	-	-	-	-		
<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>784,521</b>	<b>-</b>	<b>784,521</b>	<b>51,072</b>	<b>835,593</b>	<b>-</b>	<b>835,593</b>		

**Challenge Prep Charter School  
Cash Flow Projection as of May 31, 2022**

	Annual Budget FY21-22	Projected July 21 - June 22	Projected May 22 - June 22	June	July + Subsequent FY21-22 Items
<b>Beginning Cash Balance (Operating Account)</b>	<b>4,804,870</b>	<b>6,645,873</b>	<b>1,325,759</b>	<b>1,316,773</b>	<b>(360,919)</b>
Projected Cash Receipts from Operations	23,097,145	1,796,331	777,238	696,130	219,348
(below)					
Projected Cash Disbursements from Operations (below)	(22,574,792)	(3,490,872)	(3,334,548)	(2,189,379)	(1,145,169)
<b>Net Cash from Operations</b>	<b>522,353</b>	<b>(1,694,540)</b>	<b>(2,557,310)</b>	<b>(1,493,249)</b>	<b>(925,821)</b>
Cash Receipts from Accounts & Misc Receivables (not included in revenue below)	-	-	-	-	222,982
Cash Disbursements for Accounts Payable & Accrued Expenses	-	-	(133,370)	(133,370)	-
Capital Expenditures (below)	-	(51,072)	(51,072)	(51,072)	-
Accounts Receivable	-	-	-	-	-
PPP Loan Payable	-	-	-	-	-
PPP Loan Interest Payable	-	-	-	-	-
<b>Ending Cash Balance (Operating Account)</b>	<b>5,327,223</b>	<b>5,002,405</b>	<b>(1,415,993)</b>	<b>(360,919)</b>	<b>(1,063,757)</b>
Other Cash Accounts (Net of Transfers)	75,354	-	2,581,384	2,581,384	2,581,384
<b>Total Cash (All Accounts)</b>	<b>5,402,577</b>	<b>5,002,405</b>	<b>1,165,391</b>	<b>2,220,466</b>	<b>1,517,627</b>

Challenge Prep Charter School  
Balance Sheet  
YTD as of May 31, 2022

	Total	Comments
<b>ASSETS</b>		
<b>Current Assets</b>	-	
<b>Bank Accounts</b>		
<b>1000 Cash</b>		
1001 HSBC Checking - 0844	400,286	
1002 HSBC Checking - 0852	8,986	
1003 HSBC Checking - 0879	916,487	
1005 HSBC Money Market - 5972	2,502,398	
1006 Chase Escrow - 3060	70,000	
<b>Total 1000 Cash</b>	<b>\$ 3,898,157</b>	
<b>Total Bank Accounts</b>	<b>\$ 3,898,157</b>	
<b>Accounts Receivable</b>		
1100 Accounts Receivable	874,740	
<b>Total Accounts Receivable</b>	<b>\$ 874,740</b>	
<b>Other current assets</b>		
1300 Prepaid Expenses	135,343	
1301 Prepaid Insurance	12,149	
1310 Prepaid Rent	463,652	
<b>Total Other current assets</b>	<b>\$ 616,143</b>	
<b>Total Current Assets</b>	<b>\$ 5,389,040</b>	
<b>Fixed Assets</b>		
<b>1500 Furniture, Fixtures &amp; Equipment</b>		
1510 Office & Admin Computers & Equipment	256,303	
1511 Classroom Computers & Equipment	1,291,010	
1512 Classroom Furniture	523,884	
1513 Office Furniture	194,049	
<b>Total 1513 Office Furniture</b>	<b>\$ 194,049</b>	
1514 Musical Instruments	16,390	
1515 Computer Software	44,217	
<b>Total 1500 Furniture, Fixtures &amp; Equipment</b>	<b>2,325,853</b>	
<b>1519 Facility and Construction</b>	127,589	
1520 Architect Fees	115,620	
1525 Fire Alarm System	7,500	
<b>Total 1525 Fire Alarm System</b>	<b>\$ 7,500</b>	
1530 Kitchen/Cafeteria	162,079	
1535 Construction In Progress	320,673	
1540 Leasehold Improvements	489,796	
<b>Total 1519 Facility and Construction</b>	<b>1,223,256</b>	



Challenge Prep Charter School  
Balance Sheet  
YTD as of May 31, 2022

	Total	Comments
1610 Website	11,000	
<b>Total 1610 Website</b>	<b>\$ 11,000</b>	
1700 Accumulated Depreciation & Amortization		
1710 Accumulated Depreciation	(1,785,801)	
1750 Accumulated Amortization	(8,494)	
<b>Total 1700 Accumulated Depreciation &amp; Amortization</b>	<b>\$ (1,794,295)</b>	
<b>Total Fixed Assets</b>	<b>\$ 1,765,814</b>	
<b>Other Assets</b>		
1800 Security Deposits	925,999	
<b>Total Other Assets</b>	<b>\$ 925,999</b>	
<b>TOTAL ASSETS</b>	<b>\$ 8,080,854</b>	
<b>LIABILITIES AND EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
2000 Accounts Payable	97,731	
<b>Total Accounts Payable</b>	<b>\$ 97,731</b>	
<b>Other Current Liabilities</b>		
2301 Accrued Expenses	35,638	
2302 Refundable Advance	1,500	
2400 Unearned/Deferred Revenue	1,546,053	
<b>Total Other Current Liabilities</b>	<b>\$ 1,583,191</b>	
<b>Total Current Liabilities</b>	<b>\$ 1,680,923</b>	
<b>Long-Term Liabilities</b>		
2700 Deferred Rent Liability	2,738,104	
<b>Total Long-Term Liabilities</b>	<b>\$ 2,738,104</b>	
<b>Total Liabilities</b>	<b>\$ 4,419,027</b>	
<b>Equity</b>		
3100 Retained Earnings	3,622,409	
Net Income	39,419	
<b>Total Equity</b>	<b>\$ 3,661,828</b>	
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 8,080,854</b>	

**Challenge Prep Charter School**  
**Statement of Cash Flows**  
**YTD as of May 31, 2022**

OPERATING ACTIVITIES	<u>Total</u>	<u>Comments</u>
Net Income	39,419.09	
Adjustments to reconcile Net Income to Net Cash provided by operations:		
1100 Accounts Receivable	-509,291.86	
1200 Accounts Receivable:Other Receivables - Salary Advance	0.00	
1300 Prepaid Expenses	73,406.26	
1301 Prepaid Insurance	-12,148.82	
1310 Prepaid Rent	-129,475.90	
1400 Due From Challenge Charter Network		
1401 Due From Friends of Challenge Prep, Inc.	-5,000.00	
1710 Accumulated Depreciation & Amortization:Accumulated Depreciation	384,194.94	
2000 Accounts Payable	-584,656.27	
2100 HSBC Loan Payable	-1,792,512.00	
2300 Accrued Salaries/Taxes	-725,252.59	
2301 Accrued Expenses	-53,660.72	
2302 Refunds Payable	-55.00	
2303 Accrued Interest - PPP	-17,160.49	
2304 Due To Friends of Challenge Prep, Inc.	0.00	
2400 Unearned/Deferred Revenue	1,230,508.10	
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	<u>-\$ 2,141,104.35</u>	
Net cash provided by operating activities	<u>-\$ 2,101,685.26</u>	
INVESTING ACTIVITIES		
1500 Furniture, Fixtures & Equipment		
1510 Furniture, Fixtures & Equipment:Office & Admin Computers & Equipment	-7,154.12	
1511 Furniture, Fixtures & Equipment:Classroom Computers & Equipment	-446,462.47	
1512 Furniture, Fixtures & Equipment:Classroom Furniture	-132,112.70	
1513 Furniture, Fixtures & Equipment:Office Furniture	-137,065.22	
1540 Facility and Construction:Leasehold Improvements	-61,726.36	
1750 Accumulated Depreciation & Amortization:Accumulated Amortization	549.99	
Net cash provided by investing activities	<u>-\$ 783,970.88</u>	
FINANCING ACTIVITIES		
2700 Deferred Rent Liability	77,939.49	
Net cash provided by financing activities	<u>\$ 77,939.49</u>	
Net cash increase for period	<u>-\$ 2,807,716.65</u>	
Cash at beginning of period	6,705,873.89	
Total Cash at beginning of period	<u>\$ 6,705,873.89</u>	
Cash at end of period	<u>\$ 3,898,157.24</u>	



# Attachment #12

# FY23 ENROLLMENT PROJECTIONS

Lower Elementary School **5% Delta**

	Kindergarten	1st	2nd	3rd	Total	
FY22	120	120	120	96	456	
FY23	120	120	120	120	480	Charter
FY23	113	115	115	114	457	Budget
<b>Variance</b>					<b>23</b>	

Should we change to match 1st invoice

Upper Elementary School **3% Delta**

	4th	5th	Total	
FY22	96	96	192	
FY23	96	96	192	Charter
FY23	93	93	186	Budget
<b>Variance</b>			<b>6</b>	

Should we change to match 1st invoice

Middle School **3% Delta**

	6th	7th	8th	Total	
FY22	96	72	72	240	
FY23	96	96	72	264	Charter
FY23	93	93	72	258	Budget
<b>Variance</b>				<b>6</b>	

Should we change to match 1st invoice

High School **3% Delta, sans 11th**

	9th	10th	11th	Total	
FY22	72	96	0	168	
FY23	72	72	96	240	Charter
FY23	70	70	45	185	Budget
<b>Variance</b>				<b>55</b>	

Should we change to match 1st invoice

FY 2022	20-60	>60
K	0.000	0.000
1	0.000	10.240
2	0.000	16.000
3	0.000	7.780
	<b>0.000</b>	<b>34.020</b>
4	1.000	7.000
5	0.000	8.070
	<b>1.000</b>	<b>15.070</b>
6	0.000	8.140
7	6.000	6.870
8	5.000	0.000
	<b>11.000</b>	<b>15.010</b>
9	8.020	1.900
10	2.950	0.000
11	3.950	0.000
	<b>14.920</b>	<b>1.900</b>
	26.920	66.000

Updated based on Invoice 1 projections

Grant	Multiplier	Rate/Allocation	Total
<b>Per Pupil: GenEd</b>			
K-3	457.00	17,626.00	8,055,082.00
4-5	186.00	17,626.00	3,278,436.00
6-8	258.00	17,626.00	4,547,508.00
9-11	185.00	17,626.00	3,260,810.00

Per Pupil: SpEd	20-60		
K-3	-	10,390.00	-
4-5	1.00	10,390.00	10,390.00
6-8	11.00	10,390.00	114,290.00
9-11	14.92	10,390.00	155,018.80

Per Pupil: SpEd	>60		
K-3	34.02	19,049.00	648,046.98
4-5	15.07	19,049.00	287,068.43
6-8	15.01	19,049.00	285,925.49
9-11	1.90	19,049.00	36,193.10

Facilities Funding						
Rate	30%					
Location	Annual Rent	Grades	Enrollment	PPA Total	% of PPA	
1279 Red Fern	515,915.21	6-8	246.00	4,335,996.00	1,300,798.80	0.2307
1520 Central	2,879,061.00	9-11	177.00	3,119,802.00	935,940.60	0.4184
	<b>3,394,976.21</b>		<b>423.00</b>	<b>7,455,798.00</b>	<b>2,236,739.40</b>	
FY22 Amounts	3,360,884.00		342.24	5,764,606.34	<b>1,729,381.90</b>	

	FY22	FY23	FY23 (Reduced)
6	89.242	93	89
7	64.997	93	89
8	73.267	72	68
9	70.706	70	66
10	44.023	70	66
11	0	45	45
	<b>342.235</b>	<b>443</b>	

Title Revenue

Title I Allocation	178,290.00	
K-3	457.00	75,026.27
4-5	186.00	30,535.86
6-8	258.00	42,356.19
9-11	185.00	30,371.69
	<b>1,086.00</b>	<b>178,290.00</b>

Title II Allocation	30,662.00	
K-3	457.00	12,902.89
4-5	186.00	5,251.50
6-8	258.00	7,284.34
9-11	185.00	5,223.27
	<b>1,086.00</b>	<b>30,662.00</b>

Title III Immigrant Allo	33,080.00	
K-3	457.00	13,920.41
4-5	186.00	5,665.64
6-8	258.00	7,858.78
9-11	185.00	5,635.17
	<b>1,086.00</b>	<b>33,080.00</b>

Title IV Allocation	14,030.00	
K-3	457.00	5,903.97
4-5	186.00	2,402.93
6-8	258.00	3,333.09
9-11	185.00	2,390.01
	<b>1,086.00</b>	<b>14,030.00</b>

	Allocation	Projected Recognition		
	FY22	FY23	FY24	
CRRSA-ESSER 2	623,843.00	215,748.52	408,094.48	
ARP ESSER 3	1,402,075.00	422,854.50	608,671.00	370,549.50

	FY23 Budget Lower Elementary	FY23 Budget Upper Elementary	FY23 Budget Middle	FY23 Budget High	FY23 Budget Network Operations	FY23 Budget Consolidated	Notes
<b>Assumptions:</b>							
Enrollment:	457	186	258	185	-	1,086	Assumption of variance of 94 students @ \$17,626 = (\$1,656,844)
SpEd 20-60%	-	1	11	15	-	27	
SpEd >60%	34	15	15	2	-	66	
Per Pupil Rate	17,626	17,626	17,626	17,626		17,626	Based on Approved \$17,626 Per Pupil Rate
Facilities Rate	0%	0%	30%	30%		30%	No Rental Assistance at LES & UES
<b>Income</b>							
<b>4100 State Grants</b>							
4101 Per Pupil Allocations	8,055,082	3,278,436	4,547,508	3,260,810	-	19,141,836	Based on Approved \$17,626 Per Pupil Rate
4102 Per Pupil Allocations for SPED	648,047	297,458	400,215	191,212	-	1,536,933	SpEd 20-60% @ \$10,390, SpEd >60% @ \$19,049
4103 NYSTL	18,901.00	6,993	2,835	4,158	4,914	18,901	FY22 Allocation
4104 NYSSL	47,458.00	17,559	7,119	10,441	12,339	47,458	FY22 Allocation
4105 NYSLIB	8,837.00	3,270	1,326	1,944	2,298	8,837	FY22 Allocation
4109 Facilities Funding	2,236,739.40	-	515,915	1,720,824	-	2,236,739	12-79 Redfern Avenue & 15-20 Central Avenue, FY22 Actuals
<b>Total 4100 State Grants</b>	<b>8,730,952</b>	<b>3,587,174</b>	<b>5,480,182</b>	<b>5,192,397</b>	<b>0</b>	<b>22,990,704</b>	
<b>4200 Federal Grants</b>							
4201 IDEA for Sp. Ed.	108,631.00	40,193	16,295	23,899	28,244	108,631	FY22 Actuals
4202 Title I - Part A	178,290.00	75,026	30,536	42,356	30,372	178,290	FY22 Allocation
4203 Title II - Part A	30,662.00	12,903	5,252	7,284	5,223	30,662	FY22 Allocation
4204 Title III (Immigrant) - Part A	33,080.00	13,920	5,666	7,859	5,635	33,080	FY22 Allocation
4205 Charter School Expansion Grant					699,000	699,000	Charter School Expansion Grant, FY23 Allocation
4206 E-Rate						-	
4207 CARES Act ESSER						-	
4208 Title IV	14,030.00	5,904	2,403	3,333	2,390	14,030	
4210 CRRSA ESSER II	408,094.48	-	-	-	408,094	408,094	
4211 ARP ESSER III	608,671.00	-	-	-	608,671	608,671	FY23 Allocation
<b>Total 4200 Federal Grants</b>	<b>147,947</b>	<b>60,151</b>	<b>84,731</b>	<b>71,864</b>	<b>1,715,765</b>	<b>2,080,458</b>	
<b>Total Income</b>	<b>8,878,899</b>	<b>3,647,324</b>	<b>5,564,913</b>	<b>5,264,261</b>	<b>1,715,765</b>	<b>25,071,163</b>	
<b>Gross Profit</b>	<b>8,878,899</b>	<b>3,647,324</b>	<b>5,564,913</b>	<b>5,264,261</b>	<b>1,715,765</b>	<b>25,071,163</b>	
<b>5000 Compensation</b>							
<b>5100 Instructional Staff</b>							
5101 Administrative Leadership	-	-	-	-	623,856	623,856	Assume 3% increase , see Staffing Details
5102 Instructional Leadership	272,469	267,319	299,354	297,500	-	1,136,642	Assume 3% increase , see Staffing Details
5103 Classroom Teachers	1,320,607	703,771	613,896	806,129	-	3,444,404	Assume 3% increase , see Staffing Details
5104 Assistant Teachers	585,087	144,123	273,020	131,708	-	1,133,937	Assume 3% increase , see Staffing Details
5105 Special Education Teachers	753,448	254,517	-	65,000	-	1,072,965	Assume 3% increase , see Staffing Details
5106 ELL Teachers	70,206	-	35,103	35,103	-	140,412	Assume 3% increase , see Staffing Details
5107 Music Teacher	65,000	-	65,000	65,000	100,000	295,000	Assume 3% increase , see Staffing Details
5108 Art Teacher	62,902	65,000	65,000	-	-	192,902	Assume 3% increase , see Staffing Details
5109 Physical Education Teacher	63,481	68,820	71,194	73,567	-	277,062	Assume 3% increase , see Staffing Details
5110 Specialty Teachers	178,577	-	111,350	253,600	-	543,527	Assume 3% increase , see Staffing Details
<b>Total 5100 Instructional Staff</b>	<b>3,371,777</b>	<b>1,503,550</b>	<b>1,533,918</b>	<b>1,727,607</b>	<b>723,856</b>	<b>8,860,707</b>	
<b>5200 Non-Instructional Staff</b>							
5201 Finance & Human Resources	-	-	-	-	311,687	311,687	Assume 3% increase , see Staffing Details

5202 Administration & Operations		221,090	116,991	182,351	182,351	505,226	1,208,009	Assume 3% increase , see Staffing Details
5204 Administrative Assistant		71,080	-	65,000	-	79,568	215,648	Assume 3% increase , see Staffing Details
5205 Custodian		164,487	74,709	110,424	159,864	-	509,484	Assume 3% increase , see Staffing Details
5206 Security Guards		87,805	43,903	131,708	87,805	66,950	418,172	Assume 3% increase , see Staffing Details
<b>Total 5200 Non-Instructional Staff</b>		<b>544,462</b>	<b>235,603</b>	<b>489,484</b>	<b>430,021</b>	<b>963,430</b>	<b>2,662,999</b>	
5300 Pupil Support								
5301 Pupil Support Services		295,586	65,000	338,611	261,882	436,926	1,398,006	Assume 3% increase , see Staffing Details
5302 School Aides		87,805	-	43,903	149,993	-	281,701	Assume 3% increase , see Staffing Details
<b>Total 5300 Pupil Support</b>		<b>383,392</b>	<b>65,000</b>	<b>382,514</b>	<b>411,875</b>	<b>436,926</b>	<b>1,679,706</b>	
<b>Total 5000 Compensation</b>		<b>4,299,631</b>	<b>1,804,152</b>	<b>2,405,915</b>	<b>2,569,503</b>	<b>2,124,212</b>	<b>13,203,413</b>	
5400 Benefits								
5402 NY State Unemployment Insurance	141,839.15	52,480	21,276	31,205	22,694	14,184	141,839	FY22 Actuals
5403 Social Security - EmployER	818,611.58	266,577	111,857	149,167	159,309	131,701	818,612	6.2% of total salary - included in ADP admin fees
5405 Medicare - EmployER	191,449.48	62,345	26,160	34,886	37,258	30,801	191,449	1.45% of total salary - included in ADP admin fees
5409 Medical Insurance	990,360.00	366,433	148,554	217,879	158,458	99,036	990,360	Assumed 6% Increase
5410 Dental Insurance	64,980.00	24,043	9,747	14,296	10,397	6,498	64,980	Assumed 6% Increase
5411 Vision Insurance	13,200.00	4,884	1,980	2,904	2,112	1,320	13,200	Assumed 6% Increase
5412 Life Insurance, STD, & LTD	84,075.00	31,108	12,611	18,497	13,452	8,408	84,075	Assumed 6% Increase
5414 Retirement 403(B) Match	230,088.00	85,133	34,513	50,619	36,814	23,009	230,088	Assumed 3% Increase
5420 Other Employer Taxes	38,586.00	14,277	5,788	8,489	6,174	3,859	38,586	Assumed 6% Increase
5422 HRA/FSA Diff Card Premium & Contributions	12,000.00	4,440	1,800	2,640	1,920	1,200	12,000	Assumed 6% Increase
<b>Total 5400 Benefits</b>		<b>911,719</b>	<b>374,287</b>	<b>530,581</b>	<b>448,587</b>	<b>320,015</b>	<b>2,585,189</b>	
6100 Administrative Expenses		<b>55%</b>	<b>15%</b>	<b>15%</b>	<b>10%</b>	<b>5%</b>		
6101 Office Supplies	72,000.00	39,600	10,800	10,800	7,200	3,600	72,000	
6102 Printer Supplies	15,000.00	8,250	2,250	2,250	1,500	750	15,000	
6103 Office Furn (non-asset)	15,000.00	8,250	2,250	2,250	1,500	750	15,000	
6104 Office Equipment (non-asset)	7,500.00	4,125	1,125	1,125	750	375	7,500	
6105 Copy Machine Lease	75,000.00	29,466	15,344	15,344	6,300	8,546	75,000	Atlantic A Program of De Lage Landen Financial Services: Copy Machines, IGI
6106 Postage and Delivery	7,100.00	3,905	1,065	1,065	710	355	7,100	Assumed 10% increase based on FY22 trends
6107 Administrative Licenses, Software, & Subscriptions	9,911.00	3,355	1,639	1,639	1,639	1,639	9,911	Atlantic A Program of De Lage Landen Financial Services: Temperature Scanning & Facial Recognition Kinex
6109 Dues, Licenses, & Subscriptions	60,000.00	33,000	9,000	9,000	6,000	3,000	60,000	Costco, e-bizork, Intuit, Direct TV, Teamviewer, WISC, Zoom: Assume 10% increase of actuals based on FY22 trends
6110 Team Building/Staff Lunch & App	60,000.00	33,000	9,000	9,000	6,000	3,000	60,000	Edible Arrangements, Food, Hilton: Assume 10% increase, Annual staff party, meals for staff meetings
6111 Student/Family Appreciation	60,000.00	33,000	9,000	9,000	6,000	3,000	60,000	Lottery expenses, Graduations
6115 Student Uniforms/Apparel	5,325.71	2,929	799	799	533	266	5,326	MJM Uniforms, Omni Cheer, 333 Apparel, Barry Kimler: Assume 10% increase based on FY22 trends, offset with student collection
6119 Classroom Furniture and Equipment (non-asset)	19,843.67	10,914	2,977	2,977	1,984	992	19,844	School Outfitters: New 1st Grade class, COVID-19
6120 Insurance								
6121 Insurance Fees	142.13	78	21	21	14	7	142	Arthur J Gallagher
6122 Insurance - Directors & Officers	-	-	-	-	-	-	-	Arthur J Gallagher
6123 Insurance - Excess Liability	15,320.00	8,426	2,298	2,298	1,532	766	15,320	Arthur J Gallagher
6124 Insurance - General Liability & Property	127,422.30	70,082	19,113	19,113	12,742	6,371	127,422	Arthur J Gallagher
<b>Total 6120 Insurance</b>	<b>142,884.43</b>	<b>78,586</b>	<b>21,433</b>	<b>21,433</b>	<b>14,288</b>	<b>7,144</b>	<b>142,884</b>	
<b>Total 6100 Administrative Expenses</b>		<b>288,381</b>	<b>86,681</b>	<b>86,681</b>	<b>54,404</b>	<b>33,418</b>	<b>549,565</b>	
6200 Professional Services		<b>55%</b>	<b>15%</b>	<b>15%</b>	<b>10%</b>	<b>5%</b>		
6201 Audit/Accounting Services	32,000.00	17,600	4,800	4,800	3,200	1,600	32,000	PKF O'Connor: Assume 3% increase based on FY22 actuals, audit & 990 preparation
6202 Payroll Services	470,500.00	258,775	70,575	70,575	47,050	23,525	470,500	ADP: Assume 3% increase ADP service fees
6203 Communication & Compliance Consulting Services	175,000.00	96,250	26,250	26,250	17,500	8,750	175,000	HCWC:
6204 Legal Services - Paid	25,000.00	13,750	3,750	3,750	2,500	1,250	25,000	Akerman: Assume 3% increase based on FY22 trends
6205 Educational Consulting	300,000.00	165,000	45,000	45,000	30,000	15,000	300,000	JPS, ESS
6206 Financial Management Services	85,000.00	46,750	12,750	12,750	8,500	4,250	85,000	CSBM: CFO & Controller level support
6207 Substitute Teacher Services	25,000.00	13,750	3,750	3,750	2,500	1,250	25,000	
6210 ERate Consulting	15,000.00	8,250	2,250	2,250	1,500	750	15,000	ERATE ADVANTAGE
6212 Contracted Security Services	50,000.00	27,500	7,500	7,500	5,000	2,500	50,000	EAST GATE SECURITY:

6216 Cleaning Services	50,000.00	27,500	7,500	7,500	5,000	2,500	50,000	THE PROFESSIONALS:
<b>Total 6200 Professional Services</b>		<b>675,125</b>	<b>184,125</b>	<b>184,125</b>	<b>122,750</b>	<b>61,375</b>	<b>1,227,500</b>	
6300 Professional Development		<b>55%</b>	<b>15%</b>	<b>15%</b>	<b>10%</b>	<b>5%</b>		
6301 Instructional Staff PD	75,000.00	41,250	11,250	11,250	7,500	3,750	75,000	Power Schools, TeachBoost
6302 Non-Instructional Staff PD	10,000.00	5,500	1,500	1,500	1,000	500	10,000	
6303 Board Development/ Strategic Planning	15,000.00	8,250	2,250	2,250	1,500	750	15,000	
6304 Tuition and Cert Reimbursement	50,000.00	27,500	7,500	7,500	5,000	2,500	50,000	
6305 Conferences and Workshops	5,000.00	2,750	750	750	500	250	5,000	
<b>Total 6300 Professional Development</b>		<b>85,250</b>	<b>23,250</b>	<b>23,250</b>	<b>15,500</b>	<b>7,750</b>	<b>155,000</b>	
6400 Marketing and Staff/Student Rec		<b>55%</b>	<b>15%</b>	<b>15%</b>	<b>10%</b>	<b>5%</b>		
6401 Advertising	11,000.00	6,050	1,650	1,650	1,100	550	11,000	
6402 Student Recruiting	50,000.00	30,000	7,500	7,500	5,000	-	50,000	VANGUARD
6404 Staff Recruiting	25,000.00	13,750	3,750	3,750	2,500	1,250	25,000	LINKEDIN, LEVER, INDEED
6405 Website Maintenance	13,500.00	7,425	2,025	2,025	1,350	675	13,500	HCWC
<b>Total 6400 Marketing and Staff/Student Rec</b>		<b>57,225</b>	<b>14,925</b>	<b>14,925</b>	<b>9,950</b>	<b>2,475</b>	<b>99,500</b>	
7100 Curriculum & Classroom Expenses		<b>60%</b>	<b>15%</b>	<b>15%</b>	<b>10%</b>	<b>0%</b>		
7101 Classroom Libraries	15,000.00	9,000	2,250	2,250	1,500	-	15,000	
7102 Curric Textbooks and Other Curr	150,000.00	90,000	22,500	22,500	15,000	-	150,000	
7105 Music	20,000.00	12,000	3,000	3,000	2,000	-	20,000	
7106 Student Transportation	-	-	-	-	-	-	-	
7107 Curriculum Licenses & Subscriptions	200,000.00	120,000	30,000	30,000	20,000	-	200,000	NEWSELA:
7108 Standardized Test Materials/Ass	29,480.86	17,689	4,422	4,422	2,948	-	29,481	
7109 Student Field Trips	20,000.00	12,000	3,000	3,000	2,000	-	20,000	
7110 Classroom Supplies	75,000.00	45,000	11,250	11,250	7,500	-	75,000	
7112 Physical Movement/Recess Suppli	15,000.00	9,000	2,250	2,250	1,500	-	15,000	
7115 NYSTL Expense	18,901.00	11,341	2,835	2,835	1,890	-	18,901	FAMIS: FY22 Allocation
7116 NYSSL Expense	47,458.00	28,475	7,119	7,119	4,746	-	47,458	FAMIS: FY22 Allocation
7117 NYSLIB Expense	8,837.00	5,302	1,326	1,326	884	-	8,837	FAMIS: FY22 Allocation
7118 Student Information Management System	20,000.00	12,000	3,000	3,000	2,000	-	20,000	POWER SCHOOL:
<b>Total 7100 Curriculum &amp; Classroom Expenses</b>		<b>371,806</b>	<b>92,952</b>	<b>92,952</b>	<b>61,968</b>	<b>0</b>	<b>619,677</b>	
8100 Facility		<b>55%</b>	<b>15%</b>	<b>15%</b>	<b>10%</b>	<b>5%</b>		
8102 Utilities	250,000.00	137,500	37,500	37,500	25,000	12,500	250,000	PSEG, Superior Elevator Tech, National Grid
8103 Building Permits	-	-	-	-	-	-	-	
8104 Rent Expense	5,302,673.54	645,763	645,763	515,915	2,879,061	616,171	5,302,674	3% Increase on all rent, includes 15-20 Central Avenue
8105 Signage	-	-	-	-	-	-	-	
8106 Real Estate Taxes	300,000.00	36,534	36,534	29,188	162,884	34,860	300,000	Actual Real Estate Taxes per NYC Department of Buildings, includes 15-20 Central Avenue
8111 Relocation Expense	-	-	-	-	-	-	-	
8114 Custodial Supplies	80,000.00	44,000	12,000	12,000	8,000	4,000	80,000	ULINE
8115 Landscaping	15,000.00	8,250	2,250	2,250	1,500	750	15,000	
8120 Repair & Maintenance	100,000.00	55,000	15,000	15,000	10,000	5,000	100,000	
8125 Deferred Rent Expense	-	-	-	-	-	-	-	
<b>Total 8100 Facility</b>		<b>927,047</b>	<b>749,047</b>	<b>611,853</b>	<b>3,086,445</b>	<b>673,282</b>	<b>6,047,674</b>	
8200 Technology/Communication Expense		<b>67%</b>		<b>23%</b>	<b>10%</b>			
8201 Phone/Fax Expenses	40,000.00	26,800	-	9,200	4,000	-	40,000	FUSION
8202 Mobile Phone Expenses	15,000.00	10,050	-	3,450	1,500	-	15,000	AT&T
8203 Internet Connectivity Expenses	120,000.00	80,400	-	27,600	12,000	-	120,000	CTS, INTERGLOBE
8204 Network Maintenance/Tech Suppor	15,000.00	10,050	-	3,450	1,500	-	15,000	
8205 Technology Consultants	88,000.00	58,960	-	20,240	8,800	-	88,000	CTS
8207 Website Consultants/Expenses	15,000.00	10,050	-	3,450	1,500	-	15,000	
8208 Technology Supplies	20,000.00	13,400	-	4,600	2,000	-	20,000	Assume 5% increase based on FY22 trends, Chrome book Ins, misc parts/supplies - 300 Chromebooks
8209 Technology Equipment (non-asset)	15,000.00	10,050	-	3,450	1,500	-	15,000	Assume 5% increase based on FY22 trends, computer Ins, Wasp Inv mgmt, virus protection, central station monitoring
8210 Technology Licenses, Software, & Subscriptions	100,000.00	67,000	-	23,000	10,000	-	100,000	



Total 8200 Technology/Communication Expense	286,760	0	98,440	42,800	0	428,000	
8800 Miscellaneous Expenses							
8801 Bank Service Charges	1200	660	180	180	120	60	1,200
Total 8800 Miscellaneous Expenses	660	180	180	120	60	1,200	
8900 Depreciation Expense	-	-	-	-	-	-	-
Total Expenses	7,903,604	3,329,599	4,048,901	6,412,027	3,222,586	24,916,717	
Net Operating Income for FY21	975,294	317,726	1,516,012	(1,147,766)	(1,506,820)	154,446	

Carryover to FY21-22 (Operating Account(s) Only)							
*Cash balance available once all FY21-22 obligations & receivables have been settled							\$1,000,000

Description	Employee
CEO	Mullings, Leslie
Senior Director of Elementary Teaching & Learning	Coreus, Kentia
Senior Director of Secondary Teaching & Learning	Mondesir, Mavgar
<b>5101 Administrative Leadership</b>	<b>3</b>
Principal	Griffin, Nicole
Mathematics Instructional Coach and Data Specialist	TBH
Assistant Principal	Ward-Brew, Jacqueline
Assistant Principal	Thomas, Carolyn
Assistant Principal	Lyle, Sheila
Assistant Principal	TBH
Mathematics Instructional Coach	Vil, Gasner
Principal	TBH
Assistant Principal	Canzoneri, Melissa
<b>5102 Instructional Leadership</b>	<b>9</b>
Classroom Teacher	Perino, Jessica
Classroom Teacher	Harry, Cornetta
Classroom Teacher	Choily, Dawn
Classroom Teacher	TBH
Classroom Teacher	Vanella, Marisa
Classroom Teacher	Pilgrim, Candacy
Classroom Teacher	Kelly, Erin
Classroom Teacher	Ortiz, Christine
Classroom Teacher	Sciacca, Marissa
Classroom Teacher	Grant, Syvine
Classroom Teacher	Ackah, Akiysha
Classroom Teacher	Jansen, Lauren
Classroom Teacher	Rodriguez-Salazar, Naika
Classroom Teacher	Flores, Jamilex

Classroom Teacher	Droblas, Zachary
Classroom Teacher	Scaraglino, Taylor
Classroom Teacher	Sobieski, Shawn
Classroom Teacher	Kelly, Kimberly
Classroom Teacher	Alexander, Catherine
Classroom Teacher	Baker, Marilyn
Classroom Teacher	Charles-Cummings, Denise
Classroom Teacher	Cruz, Laura
Classroom Teacher	Davy, Mia
Classroom Teacher	Lubin, Rebecca
Classroom Teacher	Mclean, Lonzil
Classroom Teacher	Patrizio, Kaitlyn
Classroom Teacher	Smith, Bria
Classroom Teacher	Woods, Latonia
Classroom Teacher	Sylvester, Cornelia
Teacher Assistant	Dancy, Nyajah
Classroom Teacher	Curwen, Dwight
Classroom Teacher	Tramell, Shaquira
Teacher Assistant	Chapman, Terrell
Classroom Teacher	Vilus, Savin
FACS	Vidal, Corine
Classroom Teacher	Thomas, Rayon
Classroom Teacher	Kelly, Kurt
Classroom Teacher	TBH
Classroom Teacher	TBH
Classroom Teacher	Hill, Damon
Classroom Teacher	Reid, Maya
Classroom Teacher	TBH
Classroom Teacher	Merrell, Scott
Classroom Teacher	Wade Gabb, Gloria
Classroom Teacher	TBH
Classroom Teacher	TBH
Classroom Teacher	Manniello, Peter

Classroom Teacher	Giotta, Jacquelyn
<b>5103 Classroom Teachers</b>	<b>48</b>
Teacher Assistant	Alfonso Carrasco, Carlina
Teacher Assistant	Alfonso Carrasco, Shainy
Teacher Assistant	Devallon, Joanne
Teacher Assistant	Harris, Tylicia
Teacher Assistant	Makinde, Blessing
Teacher Assistant	Proverbs, Khristie
Teacher Assistant	Reed, Elizabeth
Teacher Assistant	Rose, Sharon
Teacher Assistant	Russell, Ericka
Teacher Assistant	Welcome, Lekisha
Teacher Assistant	Welcome, Maira
Teacher Assistant	Whittaker, Deanna Kae
Teacher Assistant	Williams, Undra
Teacher Assistant	Stabiner, Casey
Teacher Assistant	Duncan-Hinds, Kimani
Teacher Assistant	Gordon, Marleen
Teacher Assistant	TBH
Teacher Assistant	Rivera, Mildred
Teacher Assistant	Williams, Imani
Teacher Assistant	Outlaw, Jasmine
Teacher Assistant	TBH
Teacher Assistant	TBH
Teacher Assistant	Channer, Kaydian
Teacher Assistant	Charles, Anya
Teacher Assistant	Isaacs, Shannela
<b>5104 Teacher Assistants</b>	<b>25</b>
Special Education Teacher	Wess, Michael
Special Education Teacher	Gray, Nickeisha
Special Education Teacher	Lloyd, Evelyn
Special Education Teacher	Denker, Darlene

Special Education Teacher	Naqvi, Sadaf
Special Education Teacher	Sarfati, Melissa
Special Education Teacher	TBH
Special Education Teacher	Lang, Deborah
Special Education Teacher	Brady, Corrina
Special Education Teacher	Jones, Simone
Special Education Teacher	Meyers, De'Anna
Special Education Teacher	Kurz, Timothy
Special Education Teacher	White, Taylor
<b>5105 Special Education Teachers</b>	<b>13</b>
ENL Teacher	Salazar, Sebastian
ENL Teacher	<b>Gomez, Ana</b>
<b>5106 ELL Teachers</b>	<b>2</b>
Music Teacher	TBH
Music Teacher	TBH
Music Teacher	TBH
Music Teacher	Robinson, Anwar
<b>5107 Music Teacher</b>	<b>4</b>
Art Teacher	Durso, Briana
Art Teacher	TBH
Art Teacher	TBH
<b>5108 Art Teacher</b>	<b>3</b>
Physical Education Teacher	Rizzo, Rick
Physical Education Teacher	Hassel, Ryan
Physical Education Teacher	TBH
Physical Education Teacher	Parisi, Daniel
<b>5109 Physical Education Teacher</b>	<b>4</b>
Reading Specialist	Simone, Samantha
Spanish Teacher	Ortiz, Martha
Spanish Teacher	Ramirez, Indira
Spanish Teacher	Paula Medina, Nestor
Culinary Arts	TBH

Health Sciences	TBH
FACS	TBH
Career and Financial Management Teacher	Hogan, Laura
<b>5110 Specialty Teachers</b>	<b>8</b>
Director of Finance	Armstrong, Eunice
Director of Human Resources	TBH
Staff Accountant	Bruce, Kareen
<b>5201 Finance &amp; Human Resources</b>	<b>3</b>
Special Projects Coordinator	Camporeale, Therese
Director of Operations	
Operations Manager	Johnson, Renee
Operations Manager	Lecoin, Nadine
Operations Manager	Luton, Lisa
Operations Aide	Anderson, Dorveeda
Director of Technology	Richardson, Dale
Technology Coordinator	Megie, Nicholson
Technology Coordinator	Gowins, Shanequa
Technology Coordinator	Mullings, Johnathon
Technology Coordinator	Wilson-Hernandez, Luis
Data & Systems Specialist	Samuels, Annella
Director of Communications	Messer, Kimberly
Director of Student Enrollment & Recruitment Manager	Rose, Janisa
Student Enrollment & Recruitment Coordinator	Rosario, Vicky
<b>5202 Administration &amp; Operations</b>	<b>14</b>
Administrative Assistant	Marquez-James, Carlene
Administrative Assistant	Marquis Smith
Chief of Staff	McFarlane, Shanique
<b>5204 Administrative Assistant</b>	<b>3</b>
Custodian	Clarke, Evrol
Custodian	Justin Joseph
Custodian	Robinson, Christopher



Custodian	Bennett, Gary
Custodian	Ramkarran, Baby
Custodian	Retana Garcia, Hugo
Custodian	Heywood, Dwight
Custodian	Campbell, Robert
Custodian	Davis, Ian
Custodian	Seville, Malik
<b>5205 Custodian</b>	<b>10</b>
Security Guard	Ogbu, Chikezie
Security Guard	Martinez, Leslie
Security Guard	Webber, Derrick
Security Guard	Anderson, Ewan
Security Guard	Scott Lobell, Donna
Security Guard	Ramirez, Robert
Security Guard	Shand, Lindsayroy
Security Guard	Smith, Latoya
Security Guard	Brown, Jason
<b>5206 Security Guard</b>	<b>9</b>
Director of Special Education	Zadok, Natalie
SpEd Liasion	Novello, Nicole
SpEd Liasion	TBH
Director of Pupil Personnel Services	Richards, Tameeka
School Health Liaison	Mullings Bailey, Mauline
Dean of Culture	TBH
Dean of Culture	Russell, Jason
Dean of Culture	Thomas, Kevaun
Social Worker	Nedd, Melissa
Social Worker	Colón, Dannielle
Social Worker	Robles, Luis
Parent Academy Coordinator	Sanford, Janelle
Family Engagement Coordinator	Daure-Wiggins, Cherry
Family Engagement Coordinator	TBH

Guidance Counselor	Harper Anglin, Hollyann
Guidance Counselor	Armstrong, Kareen
Guidance Counselor	Robertson, Rochelle
<b>5301 Pupil Support Services</b>	<b>17</b>
Operations Aide	Hernandez, Pearline
Operations Aide	Young, Michelle
Operations Aide	Tomlin, Michelle
Operations Aide	Thompson, Suzette
Academic Assistant	Johnson, Tyreke
Academic Assistant	Brown, Devaney
<b>5302 School Aides</b>	<b>6</b>
<b>Totals</b>	

**FY23 Projected Staff Count 181.00**



# **ATTACHMENT #13**

# Challenge Preparatory Charter School

## Employee Handbook

2022 - 2023



# **ABOUT THIS HANDBOOK/DISCLAIMER**

We prepared this handbook to help employees find the answers to many questions that they may have regarding their employment with Challenge Preparatory Charter School. Please take the necessary time to read it.

We do not expect this handbook to answer all questions. Supervisors and Human Resources also serve as a major source of information.

Neither this handbook nor any other verbal or written communication by a management representative is, nor should it be considered to be, an agreement, contract of employment, express or implied, or a promise of treatment in any particular manner in any given situation, nor does it confer any contractual rights whatsoever. Challenge Preparatory Charter School adheres to the policy of employment at will, which permits the School or the employee to end the employment relationship at any time, for any reason, with or without cause or notice.

No School representative other than the CEO may modify at-will status and/or provide any special arrangement concerning terms or conditions of employment in an individual case or generally and any such modification must be signed and in writing.

Many matters covered by this handbook, such as benefit plan descriptions, are also described in separate School documents. These School documents are always controlling over any statement made in this handbook or by any member of management.

This handbook states only general School guidelines. The School may, at any time, in its sole discretion, modify or vary from anything stated in this handbook, with or without notice, except for the rights of the parties to end employment at will, which may only be modified by an express written agreement signed by the employee and the CEO.

This handbook supersedes all prior handbooks.

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## Section 1 - Governing Principles of Employment

### 1-1. Introduction

For employees who are commencing employment with Challenge Preparatory Charter School ("Challenge Preparatory Charter School" or the "School"), on behalf of Challenge Preparatory Charter School, let me extend a warm and sincere welcome.

For employees who have been with us, thanks for your past and continued service.

I extend my personal best wishes for success and happiness here at Challenge Preparatory Charter School. We understand that it is our employees who provide the services that our scholars and families rely upon, and who will enable us to create new opportunities in the years to come.

Dr. Les Mullings, CEO

### 1-2. Equal Employment Opportunity

Challenge Preparatory Charter School is an Equal Opportunity Employer that does not discriminate on the basis of actual or perceived race, creed, color, religion, alienage or national origin, ancestry, citizenship status, age, disability or handicap, sex, marital status, veteran status, sexual orientation, genetic information, arrest record, or any other characteristic protected by applicable federal, state or local laws. Our management team is dedicated to this policy with respect to recruitment, hiring, placement, promotion, transfer, training, compensation, benefits, employee activities and general treatment during employment.

The School will endeavor to make a reasonable accommodation to the known physical or mental limitations of qualified employees with disabilities unless the accommodation would impose an undue hardship on the operation of our business. If you need assistance to perform your job duties because of a physical or mental condition, please let Human Resources know. Employees may also contact the ADP MyLife Advisors at (844) 448-0325.

The School will endeavor to accommodate the sincere religious beliefs of its employees to the extent such accommodation does not pose an undue hardship on the School's operations. If you wish to request such an accommodation, please speak to Human Resources. Employees may also contact the ADP MyLife Advisors at (844) 448-0325.

If you feel that you have been subjected to conduct which violates this policy, you should immediately report the matter to your supervisor. If you are unable for any reason to contact this person, or if you have not received a satisfactory response within five (5) business days after reporting any incident of what you perceive to be a violation of this policy, please contact your second level supervisor.

Note: If your supervisor or next level manager is the person toward whom the complaint is directed you should contact any higher level manager in your reporting chain. Employees may also contact the ADP MyLife Advisors at (844) 448-0325 if they are uncomfortable for any reason using the above procedure. The Company will not allow any form of retaliation against individuals who raise issues of equal employment opportunity.

If you feel you have been subjected to any such retaliation, report it in the same manner you would report a perceived violation of this policy. To ensure our workplace is free of artificial barriers, violation of this policy including any improper retaliatory conduct will lead to discipline, up to and including discharge.

### 1-3. New York City Pregnancy Accommodations

Pursuant to the New York City Human Rights Law, the School prohibits unlawful discrimination on the basis of pregnancy or perceived pregnancy and will endeavor to reasonably accommodate the needs of an employee for her pregnancy, childbirth or related medical condition to allow her to perform the essential requisites of the job, provided that such employee's pregnancy, childbirth or related medical condition is known or should have been known by the School, and the proposed accommodation does not impose an undue hardship on the School.

Any employee who needs to request an accommodation due to pregnancy, childbirth or a related medical condition should contact the Director of Finance. If an employee requested an accommodation but has not received an initial response within five (5) business days, she should contact Human Resources.

After receiving a request for an accommodation due to pregnancy, childbirth or a related medical condition, or learning indirectly that an employee requires such an accommodation, the School will engage in a cooperative dialogue with the employee. Even if an employee has not formally requested an accommodation, the School, in compliance with applicable law, may initiate a cooperative dialogue under certain circumstances, such as when the School has knowledge that an employee's performance at work has been negatively affected and also has a reasonable basis to believe that the issue is related to pregnancy, childbirth or related medical condition.

The cooperative dialogue may take place in person, by telephone or by electronic means. As part of the cooperative dialogue, the School will communicate openly and in good faith with the employee in a timely manner in order to determine whether and how the School may be able to provide a reasonable accommodation. To the extent necessary and appropriate based on the request, the School will attempt to explore the existence and feasibility of alternative accommodations as well as alternative positions for the employee. The School is not required to provide the specific accommodation sought by an employee, provided the alternatives are reasonable and either meet the specific needs of the employee or specifically address the employee's limitation.

As part of the cooperative dialogue, the School reserves the right to request medical documentation from an employee under the following circumstances:

- when an employee requests time away from work, including for medical appointments, other than time off requested during the six- (6) to eight- (8) week period following childbirth (for recovery from childbirth); or
- when an employee requests to work from home, either on an intermittent basis or a longer-term basis.

If the School believes that the provided documentation is insufficient, and before denying the request based on insufficient documentation, the School reserves the right to request additional documentation from the employee or, upon the employee's consent, speak with the health care provider who provided the documentation. If applicable, an employee whose time off is covered by the Family Medical Leave Act (FMLA) may also be required to provide medical documentation, depending on the circumstances of the leave request, pursuant to federal law.

At the conclusion of the cooperative dialogue, the School will provide written notice to the employee in a timely manner indicating that the School:

- will be able to offer and provide a reasonable accommodation;
- will not be able to provide a reasonable accommodation to the employee because there is no accommodation available that will not cause an undue hardship on the School's operations;
- or
- will not be able to provide a reasonable accommodation to the employee because no accommodation exists that will allow the employee to perform the essential requisites of the job.

The School will endeavor to keep confidential communications regarding requests for reasonable accommodations and all circumstances surrounding an employee's pregnancy, childbirth or related medical condition.

Employees with questions regarding this policy should contact the Director of Finance.

#### 1-4. New York City Supplemental Gender Discrimination

In accordance with New York City law, the School prohibits unlawful discrimination in employment on the basis of gender. For purposes of this policy, gender is an individual's actual or perceived sex, gender identity and gender expression, including a person's actual or perceived gender-related self-image, appearance, behavior, expression or other gender-related characteristic regardless of the sex assigned to that person at birth.

The School is dedicated to ensuring the fulfillment of this policy as it applies to all terms and conditions of employment, including recruitment, hiring, placement, promotion, transfer, training, compensation, benefits, accommodation requests, access to programs and facilities, employee activities and general treatment during employment.

In furtherance of this policy:

- The School gives employees the option of indicating their preferred gender pronoun. The School's systems allow employees to self-identify their names and genders and do not limit such identifications to male and female only.
- All employees and other individuals have access to single-sex facilities consistent with their gender identity or expression. To the extent possible, the School provides single-occupancy restrooms and provides multi-user facilities for individuals with privacy concerns, but will not require use of a single-occupancy bathroom because an individual is transgender or gender non-conforming.
- The School's dress code and grooming standards are gender neutral, and therefore do not

differentiate or impose restrictions or requirements based on gender or sex.

- The School evaluates all requests for accommodations (including requests for medical leaves) in a fair and non-discriminatory manner.
- Employees who engage with the public as part of their job duties are required to do so in a respectful, non-discriminatory manner by respecting gender diversity and ensuring that members of the public are not subject to discrimination (including discrimination with respect to single-sex programs and facilities).

Employees with issues or concerns regarding gender discrimination or who feel they have been subjected to such discrimination can contact the CEO. The School prohibits and does not tolerate retaliation against employees who report issues or concerns of gender discrimination pursuant to this policy in good faith.

## 1-5. Non-Harassment

It is Challenge Preparatory Charter School's policy to prohibit intentional and unintentional harassment of any individual by another person on the basis of any protected classification including, but not limited to, race, color, national origin, disability, religion, marital status, veteran status, sexual orientation or age. The purpose of this policy is not to regulate our employees' personal morality, but to ensure that in the workplace, no one harasses another individual.

If an employee feels that he or she has been subjected to conduct which violates this policy, he or she should immediately report the matter to the CEO. If the employee is unable for any reason to contact this person, or if the employee has not received a satisfactory response within five (5) business days after reporting any incident of what the employee perceives to be harassment, the employee should contact the Director of Finance. If the person toward whom the complaint is directed is one of the individuals indicated above, the employee should contact any higher-level manager in his or her reporting hierarchy. Employees may also contact the ADP MyLife Advisors at (844) 448-0325 if they are uncomfortable for any reason using the above procedure. Every report of perceived harassment will be fully investigated and corrective action will be taken where appropriate. All complaints will be kept confidential to the extent possible, but confidentiality cannot be guaranteed. In addition, the School will not allow any form of retaliation against individuals who report unwelcome conduct to management or who cooperate in the investigations of such reports in accordance with this policy.

If an employee feels he or she has been subjected to any such retaliation, he or she should report it in the same manner in which the employee would report a claim of perceived harassment under this policy. Violation of this policy including any improper retaliatory conduct will result in disciplinary action, up to and including discharge. All employees must cooperate with all investigations.

## 1-6. Sexual Harassment

It is Challenge Preparatory Charter School's policy to prohibit harassment of any employee by any Supervisor, employee, customer or vendor on the basis of sex or gender. The purpose of this policy is not to regulate personal morality within the Company. It is to ensure that at the Company all employees are free from sexual harassment. While it is not easy to define precisely what types of

conduct could constitute sexual harassment and there is a wide range of behavior that may violate this policy even if such behavior does not violate the law, examples of prohibited behavior include unwelcome sexual advances, requests for sexual favors, obscene gestures, displaying sexually graphic magazines, calendars or posters, sending sexually explicit e-mails, text messages and other verbal or physical conduct of a sexual nature, such as uninvited touching of a sexual nature or sexually related comments. Depending upon the circumstances, improper conduct also can include sexual joking, vulgar or offensive conversation or jokes, commenting about an employee's physical appearance, conversation about your own or someone else's sex life, or teasing or other conduct directed toward a person because of his or her gender which is sufficiently severe or pervasive to create an unprofessional and hostile working environment.

If you feel that you have been subjected to conduct which violates this policy, you should immediately report the matter to your Supervisor. If you are unable for any reason to contact this person, or if you have not received a satisfactory response within five (5) business days after reporting any incident of what you perceive to be harassment, please contact the next level Manager. Note: If your Supervisor or next level Manager is the person toward whom the complaint is directed, you should contact any higher level Manager in your reporting chain. Employees may also contact the ADP MyLife Advisors at (844) 448-0325 if they are uncomfortable for any reason using the above procedure. Every report of perceived harassment will be fully investigated and corrective action will be taken where appropriate. All complaints will be kept confidential to the extent possible, but confidentiality cannot be guaranteed. In addition, the Company will not allow any form of retaliation against individuals who report unwelcome conduct to management or who cooperate in the investigations of such reports in accordance with this policy. If you feel you have been subjected to any such retaliation, report it in the same manner you would report a claim of perceived harassment under this policy. Violation of this policy including any improper retaliatory conduct will result in disciplinary action, up to and including discharge. All employees must cooperate with all investigations.

## 1-7. Drug-Free and Alcohol-Free Workplace

To help ensure a safe, healthy and productive work environment for our employees and others, to protect School property, and to ensure efficient operations, the School has adopted a policy of maintaining a workplace free of drugs and alcohol. This policy applies to all employees and other individuals who perform work for the School.

The unlawful or unauthorized use, abuse, solicitation, theft, possession, transfer, purchase, sale or distribution of controlled substances, drug paraphernalia or alcohol by an individual anywhere on School premises, while on School business (whether or not on School premises) or while representing the School, is strictly prohibited. Employees and other individuals who work for the School also are prohibited from reporting to work or working while they are using or under the influence of alcohol or any controlled substances, which may impact an employee's ability to perform his or her job or otherwise pose safety concerns, except when the use is pursuant to a licensed medical practitioner's instructions and the licensed medical practitioner authorized the employee or individual to report to work. However, this does not extend any right to report to work under the influence of medical marijuana or to use medical marijuana as a defense to a positive drug test, to the extent an employee is subject to any drug testing requirement, to the extent permitted by and in accordance with applicable law.



Violation of this policy will result in disciplinary action, up to and including discharge.

The School maintains a policy of non-discrimination and will endeavor to make reasonable accommodations to assist individuals recovering from substance and alcohol dependencies, and those who have a medical history which reflects treatment for substance abuse conditions. However, employees may not request an accommodation to avoid discipline for a policy violation. We encourage employees to seek assistance before their substance abuse or alcohol misuse renders them unable to perform the essential functions of their jobs, or jeopardizes the health and safety of any School employee, including themselves.

## 1-8. Workplace Violence

Challenge Preparatory Charter School is strongly committed to providing a safe workplace. The purpose of this policy is to minimize the risk of personal injury to employees and damage to School and personal property.

We do not expect employees to become experts in psychology or to physically subdue a threatening or violent individual. Indeed, we specifically discourage employees from engaging in any physical confrontation with a violent or potentially violent individual. However, we do expect and encourage employees to exercise reasonable judgment in identifying potentially dangerous situations.

Experts in the mental health profession state that prior to engaging in acts of violence, troubled individuals often exhibit one or more of the following behaviors or signs: over-resentment, anger and hostility; extreme agitation; making ominous threats such as bad things will happen to a particular person, or a catastrophic event will occur; sudden and significant decline in work performance; irresponsible, irrational, intimidating, aggressive or otherwise inappropriate behavior; reacting to questions with an antagonistic or overtly negative attitude; discussing weapons and their use, and/or brandishing weapons in the workplace; overreacting or reacting harshly to changes in School policies and procedures; personality conflicts with co-workers; obsession or preoccupation with a co-worker or Supervisor; attempts to sabotage the work or equipment of a co-worker; blaming others for mistakes and circumstances; or demonstrating a propensity to behave and react irrationally.

### **Prohibited Conduct**

Threats, threatening language or any other acts of aggression or violence made toward or by any School employee **WILL NOT BE TOLERATED**. For purposes of this policy, a threat includes any verbal or physical harassment or abuse, any attempt at intimidating or instilling fear in others, menacing gestures, flashing of weapons, stalking or any other hostile, aggressive, injurious or destructive action undertaken for the purpose of domination or intimidation. To the extent permitted by law, employees and visitors are prohibited from carrying weapons onto School premises.

### **Procedures for Reporting a Threat**

All potentially dangerous situations, including threats by co-workers, should be reported immediately to any member of management with whom the employee feels comfortable. Employees may also call the ADP MyLife Advisors at (844) 448-0325. Reports of threats may be maintained confidential to the extent maintaining confidentiality does not impede our ability to investigate and respond to the complaints. All threats will be promptly investigated. All employees must cooperate with all investigations. No employee will be subjected to retaliation, intimidation or disciplinary action as a result of reporting a threat in good faith under this policy.

If the School determines, after an appropriate good faith investigation, that someone has violated this policy, the School will take swift and appropriate corrective action.

If an employee is the recipient of a threat made by an outside party, that employee should follow the steps detailed in this section. It is important for us to be aware of any potential danger in our offices. Indeed, we want to take effective measures to protect everyone from the threat of a violent act by an employee or by anyone else.

## Section 2 - Operational Policies

### 2-1. Employee Classifications

For purposes of this handbook, all employees fall within one of the classifications below.

**Full-Time Employees** - Employees who regularly work at least 40 hours per week who were not hired on a short-term basis.

**Part-Time Employees** - Employees who regularly work fewer than 40 hours per week who were not hired on a short-term basis.

**Short-Term Employees** - Employees who were hired for a specific short-term project, or on a short-term freelance, per diem or temporary basis. Short-Term Employees generally are not eligible for School benefits, but are eligible to receive statutory benefits.

Employees who regularly work at least 30 or more hours per week who were not hired on a short-term basis are eligible for health insurance benefits.

In addition to the above classifications, employees are categorized as either "**exempt**" or "**non-exempt**" for purposes of federal and state wage and hour laws. Employees classified as exempt do not receive overtime pay; they generally receive the same weekly salary regardless of hours worked. Such salary may be paid less frequently than weekly. The employee will be informed of these classifications upon hire and informed of any subsequent changes to the classifications.

### 2-2. Your Employment Records

In order to obtain their position, employees provided us with personal information, such as address and telephone number. This information is contained in the employee's personnel file.

The employee should keep his or her personnel file up to date by informing the Director of Finance of any changes. The employee also should inform the Director of Finance of any specialized training or skills he or she may acquire in the future, as well as any changes to any required visas. Unreported changes of address, marital status, etc. can affect withholding tax and benefit coverage. Further, an "out of date" emergency contact or an inability to reach the employee in a crisis could cause a severe health or safety risk or other significant problem.

### 2-3. Working Hours and Schedule

Challenge Preparatory Charter School normally is open for business from 7:45 am to 4:30 pm, Monday through Friday. The employee will be assigned a work schedule and will be expected to begin and end work according to the schedule. To accommodate the needs of our business, at some point we may need to change individual work schedules on either a short-term or long-term basis.

Employees will be provided meal and rest periods as required by law. A Supervisor will provide further details.

## 2-4. New York City Temporary Schedule Change

Employees who work 80 or more hours in New York City in a calendar year and have been employed by Challenge Preparatory Charter School for 120 or more days are eligible for two (2) temporary changes to their work schedules each calendar year for certain "personal events."

### Personal Events

A "personal event" includes the following:

- the need to care for a child under the age of 18 for whom the employee provides direct and ongoing care;
- the need to care for an individual ("care recipient") with a disability who is a family member or who resides in the caregiver's household for whom the employee provides direct and ongoing care to meet the needs of daily living;
- the need to attend a legal proceeding or hearing for public benefits to which the employee, a family member or the employee's minor child or care recipient is a party; or
- any other reason for which the employee may use leave under New York City's Paid Safe and Sick Leave law.

For purposes of this policy a "family member" includes: a child (biological, adopted, or foster child, legal ward, child of an employee standing in loco parentis); a grandchild; a spouse (current or former regardless of whether they reside together); a domestic partner (current or former regardless of whether they reside together); a parent; a grandparent; a child or parent of an employee's spouse or domestic partner; a sibling (including a half-, adopted or step-sibling); any other individual related by blood to the employee; and any individual whose close association with the employee is the equivalent of family.

### Temporary Schedule Change

A temporary schedule change may last up to one (1) business day on two (2) separate occasions or up to two (2) business days on one (1) occasion each calendar year. A business day is any 24-hour period during which an employee is required to work any amount of time.

A temporary change means an adjustment to an employee's usual schedule including in the hours, times or locations an employee is expected to work. The change can include:

- using short-term unpaid leave;
- using paid time off;
- working remotely; or
- swapping or shifting working hours with a co-worker.

The School has the option of granting unpaid leave in lieu of the temporary change requested by the employee.

### Request for Schedule Change

Request for a temporary schedule change must be made orally or in writing to the School or to the

employee's direct supervisor as soon as practicable after the employee becomes aware of the need for the change. The request should include:

- the date of the temporary schedule change;
- that the change is due to a personal event; and
- proposed type of temporary schedule change (unless the employee would like to use leave without pay).

The School will respond immediately to such requests. Assuming the employee has not exceeded the number of allowable requests and the request is for a qualifying reason, the School will either approve the proposed type of temporary schedule change or provide leave without pay. The School also may offer employees the ability to use paid time off. Employees will not be required to use leave under New York City's Paid Safe and Sick Leave law for a temporary schedule change.

If the employee requested the schedule change in person or by phone, the employee must submit a written request no later than the second business day after the employee returns to work. The employee should include in the written request the date of the temporary schedule change and that the change was due to a personal event.

The School will provide a written response to any written request for temporary schedule change within 14 days. The response will include:

- if the request was granted or denied;
- how the request was accommodated (if granted) or the reason for denial (if denied);
- number of requests the employee has made for temporary schedule changes; and
- how many days the employee has left in the year for temporary schedule changes.

Employees have the right to temporary schedule changes and may file a complaint for alleged violations of this policy and applicable law with the New York City Department of Consumer Affairs. The School prohibits retaliation or the threat of retaliation against an employee for exercising or attempting to exercise any right provided in this policy and applicable law, or interference with any investigation, proceeding or hearing related to or arising out of employees' rights pursuant to this policy and applicable law.

Employees with questions concerning this policy should contact the Director of Finance.

## 2-5. Timekeeping Procedures

Employees must record their actual time worked for payroll and benefit purposes. Non-exempt employees must record the time work begins and ends, as well as the beginning and ending time of any departure from work for any non-work-related reason, on forms as prescribed by management.

Altering, falsifying or tampering with time records is prohibited and subjects the employee to discipline, up to and including discharge.

Exempt employees are required to record their daily work attendance and report full days of absence from work for reasons such as leaves of absence, sick leave or personal business.

Non-exempt employees may not start work until their scheduled starting time.

It is the employee's responsibility to sign time records to certify the accuracy of all time recorded. Any errors in the time record should be reported immediately to a Supervisor, who will attempt to correct legitimate errors.

## 2-6. Overtime

Like most successful companies, we experience periods of extremely high activity. During these busy periods, additional work is required from all of us. Supervisors are responsible for monitoring business activity and requesting overtime work if it is necessary. Effort will be made to provide employees with adequate advance notice in such situations.

Any non-exempt employee who works overtime will be compensated at the rate of one and one-half times (1.5) their normal hourly wage for all time worked in excess of forty (40) hours each week, unless otherwise required by law.

Employees may work overtime only with prior management authorization.

For purposes of calculating overtime for non-exempt employees, the workweek begins at 12 a.m. on Monday and ends 168 hours later at 12 a.m. on the following Monday.

## 2-7. Safe Harbor Policy for Exempt Employees

It is our policy and practice to accurately compensate employees and to do so in compliance with all applicable state and federal laws. To ensure proper payment and that no improper deductions are made, employees must review pay stubs promptly to identify and report all errors.

Employees classified as exempt salaried employees will receive a salary which is intended to compensate them for all hours they may work for Challenge Preparatory Charter School. This salary will be established at the time of hire or classification as an exempt employee. While it may be subject to review and modification from time to time, such as during salary review times, the salary will be a predetermined amount that will not be subject to deductions for variations in the quantity or quality of the work performed.

Under federal and state law, salary is subject to certain deductions. For example, unless state law requires otherwise, salary can be reduced for the following reasons:

- full-day absences for personal reasons;
- full-day absences for sickness or disability;
- full-day disciplinary suspensions for infractions of our written policies and procedures;
- family and Medical Leave absences (either full- or partial-day absences);
- to offset amounts received as payment from the court for jury and witness fees or from the military as military pay;
- the first or last week of employment in the event the employee works less than a full week;
- and
- any full work week in which the employee does not perform any work.

Salary may also be reduced for certain types of deductions such as a portion of health, dental or life insurance premiums; state, federal or local taxes; social security; or voluntary contributions to a 401(k) or pension plan.

In any work week in which the employee performed any work, salary will not be reduced for any of the following reasons:

- partial day absences for personal reasons, sickness or disability;
- an absence because the employer has decided to close a facility on a scheduled work day;
- absences for jury duty, attendance as a witness, or military leave in any week in which the employee performed any work (subject to any offsets as set forth above); and
- any other deductions prohibited by state or federal law.

However, unless state law provides otherwise, deductions may be made to accrued leave for full- or partial-day absences for personal reasons, sickness or disability.

If the employee believes he or she has been subject to any improper deductions, the employee should immediately report the matter to a supervisor. If the supervisor is unavailable or if the employee believes it would be inappropriate to contact that person (or if the employee has not received a prompt and fully acceptable reply), he or she should immediately contact the Director of Finance or any other supervisor in Challenge Preparatory Charter School with whom the employee feels comfortable.

## 2-8. Your Paycheck

The employee will be paid semi-monthly for all the time worked during the past pay period.

Payroll stubs itemize deductions made from gross earnings. By law, the School is required to make deductions for Social Security, federal income tax and any other appropriate taxes. These required deductions also may include any court-ordered garnishments. Payroll stubs also will differentiate between regular pay received and overtime pay received.

If there is an error in an employee's pay, the employee should bring the matter to the attention of the Director of Finance immediately so the School can resolve the matter quickly and amicably.

Paychecks will be given only to the employee, unless he or she requests that they be mailed, or authorize in writing another person to accept the check.

## 2-9. Direct Deposit

Challenge Preparatory Charter School strongly encourages employees to use direct deposit. Authorization forms are available from the Director of Finance.



## 2-10. Salary Advances

Challenge Preparatory Charter School does not permit advances on paychecks or against accrued paid time off. Advance pay for vacation must be requested in writing at least two weeks prior to the vacation period.

## 2-11. Performance Review

Depending on the employee's position and classification, Challenge Preparatory Charter School endeavors to review performance every six months. However, a positive performance evaluation does not guarantee an increase in salary, a promotion or continued employment. Compensation increases and the terms and conditions of employment, including job assignments, transfers, promotions, and demotions, are determined by and at the discretion of management.

In addition to these formal performance evaluations, the School encourages employees and supervisors to discuss job performance on a frequent and ongoing basis.

## 2-12. Record Retention

The School acknowledges its responsibility to preserve information relating to litigation, audits and investigations. Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions against the School and its employees and possible disciplinary action against responsible individuals (up to and including discharge of the employee). Each employee has an obligation to contact the CEO to inform him or her of potential or actual litigation, external audit, investigation or similar proceeding involving the School that may have an impact on record retention protocols.

## 2-13. Job Postings

Challenge Preparatory Charter School is dedicated to assisting employees in managing their careers and reaching their professional goals through promotion and transfer opportunities. This policy outlines the on-line job posting program which is in place for all employees. To be eligible to apply for an open position, employees must meet several requirements:

- Should be a current, regular, full-time or part-time employee
- Been in your current position for at least six months
- Maintain a performance rating of satisfactory or above
- Should not be on an employee conduct/performance-related probation or warning
- Must meet the job qualifications listed on the job posting
- Required to provide the employee's manager with notice prior to applying for the position

If the employee finds a position of interest on the job posting website and meets the eligibility requirements, an on-line job posting application must be completed in order to be considered for the position. Not all positions are guaranteed to be posted. The School reserves the right to seek

applicants solely from outside sources or to post positions internally and externally simultaneously.  
For more specific information about the program, please contact the Human Resources Department.

## Section 3 - Benefits

### 3-1. Benefits Overview/Disclaimer

In addition to good working conditions and competitive pay, it is Challenge Preparatory Charter School's policy to provide a combination of supplemental benefits to all eligible employees. In keeping with this goal, each benefit program has been carefully devised. These benefits include time-off benefits, such as vacations and holidays, and insurance and other plan benefits. We are constantly studying and evaluating our benefits programs and policies to better meet present and future requirements. These policies have been developed over the years and continue to be refined to keep up with changing times and needs.

The next few pages contain a brief outline of the benefits programs Challenge Preparatory Charter School provides employees and their families. Of course, the information presented here is intended to serve only as guidelines.

The descriptions of the insurance and other plan benefits merely highlight certain aspects of the applicable plans for general information only. The details of those plans are spelled out in the official plan documents, which are available for review upon request from the Director of Finance. Additionally, the provisions of the plans, including eligibility and benefits provisions, are summarized in the summary plan descriptions ("SPDs") for the plans (which may be revised from time to time). In the determination of benefits and all other matters under each plan, the terms of the official plan documents shall govern over the language of any descriptions of the plans, including the SPDs and this handbook.

Further, Challenge Preparatory Charter School (including the officers and administrators who are responsible for administering the plans) retains full discretionary authority to interpret the terms of the plans, as well as full discretionary authority with regard to administrative matters arising in connection with the plans and all issues concerning benefit terms, eligibility and entitlement.

While the School intends to maintain these employee benefits, it reserves the absolute right to modify, amend or terminate these benefits at any time and for any reason.

If employees have any questions regarding benefits, they should contact the Director of Finance.

### 3-2. Paid Holidays

All employees will be paid for the following holidays:

Eid al-Fitr

Lunar New Year

Martin Luther King, Jr. Day

Memorial Day

Juneteenth

New Year's Day  
New Year's Eve  
President's Day  
Thanksgiving Day  
Veterans' Day  
Good Friday  
Independence Day  
Labor Day  
Christmas Day  
Christmas Eve  
Columbus Day  
Day after Thanksgiving

When holidays fall or are celebrated on a regular work day, eligible employees will receive one (1) day's pay at their regular straight-time rate. Eligible employees who are called in to work on a holiday will receive one (1) day's pay at their regular straight-time rate, and an additional payment of straight-time for the actual time they work that day.

If a holiday falls within an eligible employee's approved vacation period, the eligible employee will be paid for the holiday (at the regular straight-time rate) in addition to the vacation day, or the eligible employee will receive an additional vacation day at the option of the School.

If a holiday falls within a jury duty or bereavement leave, the eligible employee will be paid for the holiday (at the regular straight-time rate) in addition to the leave day, or the eligible employee will receive an additional day off at the option of the School.

### 3-3. Paid Vacations

We know how hard employees work and recognize the importance of providing time for rest and relaxation. We fully encourage employees to get this rest by taking your vacation time. Full-time employees accrue paid vacation time as follows:

Full-time employees are granted ten (10) days of vacation per year. Vacation is granted on a pro-rata basis throughout the year, depending on date of hire.

The maximum vacation entitlement for part-time employees is pro-rated based on hours worked.

Vacations should be taken during the year accrued, unless otherwise required by law. Accrued, unused vacation time can be carried over to the following calendar year only if approved by the Director of Finance.

Every effort will be made to grant the employee's vacation preference, consistent with our operating schedule. However, if too many people request the same period of time off, the School reserves the right to choose who may take vacation during that period. Employees with the longest length of service generally will be given preference. Vacation requests must be submitted to an employee's manager at least two (2) weeks in advance of their requested vacation dates.

Vacation may be used only in full-day increments.

Accrued, unused vacation is paid out upon separation.

Advanced but unaccrued vacation will be deducted from your final paycheck, to the extent permitted by law.

### 3-4. Paid Personal Days

Full-time employees are eligible to accrue up to four (4) paid personal days per calendar year on a pro-rata basis. However, during the calendar year in which a full-time employee is first hired, those full-time employees hired after June 30 will be eligible to accrue personal days on a pro-rata basis and to use up to two (2) paid personal days. Any additional personal time that must be taken by eligible employees generally will be unpaid.

Part-time employees accrue personal days in a similar manner, except on a pro-rated basis depending upon the number of hours they work.

Accrued, unused personal days are forfeited at the end of the calendar year and are not paid out at separation unless otherwise required by law.

Personal days must be used in at least half-day increments.

Personal days must be scheduled at least two weeks in advance. Management reserves the right in its sole discretion to deny any requests.

Advanced but unaccrued personal days will be deducted from your final paycheck, to the extent permitted by law.

### 3-5. Sick Days

Full-time employees are eligible to receive up to six (10) paid sick days each year. If an employee will be out of work due to illness, he or she must call in and notify his or her supervisor as early as possible, but at least by the start of the workday. If the employee calls in sick for three (3) or more consecutive days, he or she may be required to provide their supervisor with a doctor's note on the day he or she returns to work.

Sick days must be taken during the year they are received.

Sick days must be used in at least half-day increments.

While sick days are intended to cover only an employee's own illnesses, if required by applicable state or local law, sick days may be used to care for a family member's (including civil union



partners') illness or for any other reason required by applicable state or local law.

Advanced but unaccrued sick days will be deducted from the final paycheck, to the extent permitted by state law.

### 3-6. New York City Earned Safe and Sick Time

#### **Eligibility**

The School provides paid safe/sick time to employees who work more than 80 hours in New York City in a calendar year. For employees who work in New York City who are eligible for sick days under the general Sick Days policy and/or any other applicable sick time/leave law or ordinance, this policy applies solely to the extent it provides greater benefits/rights on any specific issue or issues than the general Sick Days policy and/or any other applicable sick time/leave law or ordinance.

#### **Grant**

Employees receive a grant of 40 hours of earned safe/sick time at the start of employment. Thereafter, at the start of each calendar year, employees receive a grant of 40 hours of earned safe/sick time for the year. For purposes of this policy, the calendar year is July 1 through June 30.

Exempt employees are assumed to work 40 hours in each workweek unless their normal workweek is less than 40 hours, in which case earned sick time accrues based upon that normal workweek.

#### **Usage**

Employees may begin using accrued time after the 120th calendar day of employment. Safe/sick time may be used in a minimum increment of four (4) hours, provided this is reasonable under the circumstances. For uses beyond four (4) hours, earned safe/sick time may be used in 30-minute increments (i.e., 4.5 hours, 5 hours, 5.5 hours etc.).

An employee may not use more than 40 hours of accrued safe/sick time in any calendar year.

Employees may use accrued safe/sick time for absences due to:

1. the employee's mental or physical illness, injury or health condition or need for medical diagnosis, care or treatment of a mental or physical illness, injury or health condition or need for preventative medical care;
2. the care of the employee's family member who needs medical diagnosis, care or treatment of a mental or physical illness, illness, injury or health condition or who needs preventative medical care;
3. closure of the employee's place of business by order of a public official due to a public health emergency or such employee's need to care for a child whose school or childcare provider has been closed by order of a public official due to a public health emergency; or
4. the need for safe leave if the employee or a family member is the victim of family offense matters, sexual offenses, stalking or human trafficking:
  - to obtain services from a domestic violence shelter, rape crisis center or other shelter or services program for relief from a family offense matter, sexual offense, stalking or human trafficking;
  - to participate in safety planning, temporarily relocate or take other actions to increase

the safety of the employee or employee's family members from future family offense matters, sexual offenses, stalking or human trafficking;

- to meet with a civil attorney or other social service provider to obtain information and advice on, and prepare for or participate in any criminal or civil proceeding, including but not limited to matters related to a family offense matter, sexual offense, stalking, human trafficking, custody, visitation, matrimonial issues, orders of protection, immigration, housing, discrimination in employment, housing or consumer credit;
- to file a complaint or domestic incident report with law enforcement;
- to meet with a district attorney's office;
- to enroll children in a new school; or
- to take other actions necessary to maintain, improve or restore the physical, psychological, or economic health or safety of the employee or employee's family member or to protect those who associate or work with the employee.

For purposes of this policy, family member means a child, spouse, domestic partner, parent, sibling (including half-siblings, step-siblings or siblings related through adoption), grandchild, grandparent, the child or parent of the employee's spouse or domestic partner; any other individual related by blood to the employee, and any other individual whose close association with the employee is the equivalent of a family relationship.

Unless the employee advises the Employee's Supervisor otherwise, the School will assume employees want to use available paid leave for absences for reasons set forth above and employees will be paid for such absences to the extent they have paid leave available.

### **Notice and Documentation**

Employees must provide seven (7)-days' notice of the need to use accrued safe/sick time to their manager if the need is foreseeable. Where the need is not foreseeable, employees should provide notice as early as practicable.

The School will require supporting documentation if the employee uses accrued safe/sick time for more than three (3) consecutive days. For safe/sick time used for reasons #1 or #2 above, documentation signed by a licensed health care provider indicating the need for the amount of safe/sick time taken and that earned safe/sick time was used for an authorized purpose under the law will be considered reasonable documentation and such documentation need not specify the nature of the employee's or the employee's family member's injury, illness or condition, except as required by law. For safe/sick time used for reason #4 above, documentation signed by an employee, agent or volunteer of a victim services organization, an attorney, a member of the clergy or a medical or other professional service provider from whom the employee or that employee's family member has sought assistance in addressing family offense matters, sex offenses, stalking or human trafficking and their effects; a police or court record; or a notarized letter from the employee explaining the need for such time will be considered reasonable documentation, and such documentation need not specify the details of the family offense matter, sexual offense, stalking or human trafficking. Failure to provide requested medical documentation for paid safe/sick time taken under this policy within seven (7) days of returning to work may result in disciplinary action, up to and including termination.

Additionally, the School may require an employee to provide written confirmation that an employee used sick time in accordance with this policy. A copy of the required form will be provided by the

Employee's Supervisor or otherwise is available here:

<http://www1.nyc.gov/assets/dca/downloads/pdf/about/PaidSickLeave-EmployeeVerificationRegardingAuthorizedUseofEarnedSickLeave.pdf>

An employee's use of safe/sick time will not be conditioned upon searching for or finding a replacement worker.

The School may take disciplinary action, up to and including termination, against an employee who uses safe/sick time provided under this policy for purposes other than those described above. Indications of abuse of safe/sick time may include, but are not limited to, a pattern of: use of unscheduled safe/sick time on or adjacent to weekends, regularly scheduled days off, holidays, vacation or pay day; taking scheduled sick time on days when other leave has been denied; or taking safe/sick time on days when the employee is scheduled to work a shift or perform duties perceived as undesirable.

### **Payment**

Safe/sick time will be paid at the same rate as the employee earns from the employee's employment at the time the employee uses such time, but no less than the applicable minimum wage. Use of safe/sick time is not considered hours worked for purposes of calculating overtime.

### **Carryover and Payout**

Unused safe/sick time will not carryover to the next calendar year. Accrued but unused paid safe/sick time under this policy will not be paid at separation.

### **Enforcement and Retaliation**

Employees have the right to request and use safe/sick time and may file a complaint for alleged violations of this policy with the New York City Department of Consumer Affairs. The School prohibits retaliation or the threat of retaliation against an employee for exercising or attempting to exercise any right provided in this policy or interference with any investigation, proceeding or hearing related to or arising out of employee's rights pursuant to this policy and applicable law.

Employees with questions regarding this policy can contact the Director of Finance.

## **3-7. Paid Maternity Benefits**

Paid maternity benefits can be claimed by full-time employees who have worked at the School for at least 12 consecutive months, following the birth of a child. Generally, six consecutive weeks of paid maternity benefits will be granted to eligible employees. This benefit is calculated (based on the following chart) including any short-term disability benefits.

If the employee has:

Less than one year of continuous full-time service: Payment per week is \$0.

One to two years of continuous full-time service: Payment per week is \$0.

Over two years of continuous full-time service: Payment per week is \$0.

This is solely a monetary benefit and not a leave of absence. Employees who will be out of work

must also request a formal leave of absence. See the "Leaves of Absence" section of this handbook for more information.

### 3-8. Lactation Breaks

Employees who are nursing are provided with break time to express breast milk for up to three years after the birth of a child. Employees will not be discriminated against or retaliated against for exercising their rights under this policy and reasonable efforts will be made to provide a private room or location in close proximity to the work area for this purpose.

### 3-9. Workers' Compensation

On-the-job injuries are covered by our Workers' Compensation Insurance Policy, which is provided at no cost. If employees are injured on the job, no matter how slightly, they should report the incident immediately to their Supervisor. Failure to follow School procedures may affect the ability of the employee to receive Workers Compensation benefits.

This is solely a monetary benefit and not a leave of absence entitlement. Employees who need to miss work due to a workplace injury must also request a formal leave of absence. See the Leave of Absence sections of this handbook for more information.

### 3-10. Jury Duty Leave

Challenge Preparatory Charter School realizes that it is the obligation of all U.S. citizens to serve on a jury when summoned to do so. All employees will be allowed time off to perform such civic service as required by law. Employees are expected, however, to provide proper notice of a request to perform jury duty and verification of their service, including fees received for jury duty service.

Employees also are expected to keep management informed of the expected length of jury duty service and to report to work for the major portion of the day if excused by the court. If the required absence presents a serious conflict for management, employees may be asked to try to postpone jury duty.

The School will compensate the juror with a fee of \$40 or the juror's regular wage (whichever is lower) for the first three (3) days of jury service. Exempt employees will be paid their full salary less jury duty fees for any week in which they performed work for the School and missed work due to jury service.

### 3-11. Witness Leave

An employee called to serve as a witness in a judicial proceeding must notify his/her supervisor as soon as possible.

Employees will not be compensated for time away from work to participate in a court case, but may use available vacation and personal time to cover the period of absence.

Employees that appear in court to testify as a witness or victim, or to consult with a district attorney

or obtain an order of protection, will not be disciplined or discharged for their absence.

### 3-12. Bereavement Leave

We know the death of a family member is a time when employees wish to be with their families. If the employee is a full-time employee and loses a close relative, he or she will be allowed paid time off of up to three (3) days to assist in attending to his or her obligations and commitments. For the purposes of this policy, a close relative includes a spouse, civil union partner, child, parent, sibling or any other relation required by applicable law. Paid leave days only may be taken on regularly scheduled, consecutive workdays following the day of death. An employee must inform his or her supervisor prior to commencing bereavement leave. In administering this policy, the School may require verification of death.

### 3-13. Voting Leave

Employees who are eligible to vote in an election may request up to two hours with pay to vote, unless "sufficient time" exists outside of working hours, i.e. four consecutive nonworking hours while polls are open.

Employees must notify the School of their intention to vote at least 2 but not more than 10 working days prior to Election Day.

### 3-14. Insurance Programs

Full-time employees may participate in the School's insurance programs. Under these plans, eligible employees will receive comprehensive health and other insurance coverage for themselves and their families, as well as other benefits.

Upon becoming eligible to participate in these plans, you will receive summary plan descriptions (SPDs) describing the benefits in greater detail. Please refer to the SPDs for detailed plan information. Of course, feel free to speak to Human Resources if you have any further questions.

### 3-15. Statutory Short-Term Disability Benefits

Challenge Preparatory Charter School also provides statutory short-term disability insurance.

This is solely a monetary benefit and not a leave of absence. Employees who will be out of work must also request a formal leave of absence. See the Leave of Absence sections of this handbook for more information.

### 3-16. Long-Term Disability Benefits

Full-time employees are eligible to participate in the Long-Term Disability plan, subject to all terms and conditions of the agreement between the School and the insurance carrier.

This is solely a monetary benefit and not a leave of absence. Employees who will be out of work



must also request a formal leave of absence. See the Leave of Absence sections of this handbook for more information.

### 3-17. Salary Continuation

Challenge Preparatory Charter School provides enhanced monetary short-term disability benefits to full-time employees. These enhanced monetary benefits are inclusive of any monetary workers' compensation or statutory short-term disability benefits.

This is not a leave of absence provision. Employees who will be out of work must request a leave of absence. See the Leave of Absence sections of this handbook for more information. Employees will be required to submit medical certification as requested by Challenge Preparatory Charter School. Required medical certification under this policy may differ from the medical certification required for any leave of absence requested.

### 3-18. Employee Assistance Program

Challenge Preparatory Charter School provides an employee assistance program for employees. This program offers qualified counselors to help you cope with personal problems you may be facing. Further details can be obtained by contacting an EAP counselor at (866) 574-7256.

### 3-19. Transportation Reimbursement Program

The School provides a Transportation Reimbursement Program which allows all employees to pay for eligible transportation expenses with pre-tax income. Employees may participate on the first of the month after one month of employment. The program works similarly to a Flexible Benefits Program, in which employees elect to have a portion of pre-tax income transferred to an account for future reimbursement for transportation expenses. The amount of contributions is subject to IRS limits which generally change every year. Upon becoming eligible to participate in this plan, employees will receive a Summary Plan Document (SPD) describing the benefit in greater detail. Employees should refer to the SPD for detailed plan information. Of course, employees also should feel free to speak to the Human Resources Department if they have any further questions.

### 3-20. Retirement Plan

Eligible employees are able to participate in the School's retirement plan. Plan participants may make pre-tax contributions to a retirement account.

Upon becoming eligible to participate in this plan, the employee will receive an SPD describing the plan in greater detail. Please refer to the SPD for detailed plan information. Of course, feel free to speak to the Director of Finance if there are any further questions.

## Section 4 - Leaves of Absence

### 4-1. Military Leave

If employees are called into active military service or enlist in the uniformed services, they will be eligible to receive an unpaid military leave of absence. To be eligible for military leave, employees must provide management with advance notice of service obligations unless they are prevented from providing such notice by military necessity or it is otherwise impossible or unreasonable to provide such notice. Provided the absence does not exceed applicable statutory limitations, employees will retain reemployment rights and accrue seniority and benefits in accordance with applicable federal and state laws. Employees should ask management for further information about eligibility for Military Leave.

If employees are required to attend yearly Reserves or National Guard duty, they can apply for an unpaid temporary military leave of absence not to exceed the number of days allowed by law (including travel). They should give management as much advance notice of their need for military leave as possible so that we can maintain proper coverage while employees are away.

### 4-2. Family Military Leave

Employees who work an average of at least 20 hours per week and are spouses of military members generally are entitled to up to 10 days of unpaid leave during any period when the spouse in the military is on leave from active duty. Prior notice is requested for staffing reasons. Employees will not be retaliated against for exercising their rights under this policy.

Leave runs concurrently with FMLA Qualifying Exigency leave to the extent both are applicable.

### 4-3. Family and Medical Leave

#### The Leave Policy

Employees may be entitled to a leave of absence under the Family and Medical Leave Act (FMLA). This policy provides employees information concerning FMLA entitlements and obligations employees may have during such leaves. If employees have any questions concerning FMLA leave, they should contact the Director of Finance or ADP TotalSource.

#### I. Eligibility

FMLA leave is available to "eligible employees." To be an "eligible employee," an employee must: 1) have been employed by a covered Company\* for at least 12 months (which need not be consecutive); 2) have been employed by the Company for at least 1,250 hours of service during the 12-month period immediately preceding the commencement of the leave; and 3) be employed at a worksite where 50 or more employees are located within 75 miles of the worksite.

**\*Note a covered Company is one which has employed 50 or more employees for at least 20 workweeks in the current or preceding calendar year.**

## II. Entitlements

The FMLA provides eligible employees with a right to leave, applicable health insurance benefits and, with some limited exceptions, job restoration. The FMLA also entitles employees to certain written notices concerning their potential eligibility for and designation of FMLA leave.

### A. Basic FMLA Leave Entitlement:

The FMLA provides eligible employees up to 12 workweeks of unpaid leave for certain family and medical reasons during a 12-month period. The 12-month period is determined based on a rolling 12-month period measured backward from the date an employee uses his/her FMLA leave. Leave may be taken for any one, or for a combination, of the following reasons:

- To care for the employee's child after birth or placement for adoption or foster care;
- To care for the employee's spouse, son, daughter or parent (but not in-law) who has a **serious health condition**;
- For the employee's own serious health condition (including any period of incapacity due to pregnancy, prenatal medical care or childbirth) that makes the employee unable to perform one or more of the essential functions of the employee's job; and/or
- Because of any **qualifying exigency** arising out of the fact that an employee's spouse, son, daughter or parent is a covered military member on covered active duty or called to covered active duty status (or has been notified of an impending call or order to covered active duty) in the Reserves component of the Armed Forces in support of contingency operations or Regular Armed Forces for deployment to a foreign country. This leave also is available for family members of active duty service members.

A **serious health condition** is an illness, injury, impairment or physical or mental condition that involves either an overnight stay in a medical care facility, or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of the employee's job, or prevents the qualified family member from participating in school or other daily activities. Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than 3 consecutive calendar days combined with at least two visits to a health care provider or one visit and a regimen of continuing treatment, or incapacity due to pregnancy, or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment.

Due to the fluid nature of D-1 and e ol ing guidance from the D , states and localities, the D-1 policies are maintained and updated here er necessary.

**Qualifying exigencies** may include attending certain military events, arranging for alternative childcare, addressing certain financial and legal arrangements, attending certain counseling sessions, caring for the parents of the military member on covered active duty and attending post-deployment reintegration briefings.

### B. Additional Military Family Leave Entitlement (Injured Servicemember Leave)

In addition to the basic FMLA leave entitlement discussed above, an eligible employee who is the spouse, son, daughter, parent or next of kin of a **covered servicemember** is entitled to take up 26 weeks of leave during a single 12-month period to care for the servicemember with a serious injury or illness. Leave to care for a servicemember shall only be available during a single-12 month period and, when combined with other FMLA-qualifying leave, may not exceed 26 weeks during the single 12-month period. The single 12-month period begins on the first day an eligible employee takes

leave to care for the injured servicemember.

A "**covered servicemember**" is a current member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation or therapy, is otherwise in outpatient status or is on the temporary retired list, for a serious injury or illness. These individuals are referred to in this policy as "current members of the Armed Forces."

**Covered servicemembers** also include a veteran who is discharged or released from military services under condition other than dishonorable at any time during the five years preceding the date the eligible employee takes FMLA leave to care for the covered veteran, and who is undergoing medical treatment, recuperation or therapy for a serious injury or illness. These individuals are referred to in this policy as "covered veterans."

The FMLA definitions of a "serious injury or illness" for current Armed Forces members and covered veterans are distinct from the FMLA definition of "serious health condition" applicable to FMLA leave to care for a covered family member.

### **C. Intermittent Leave and Reduced Leave Schedules**

FMLA leave usually will be taken for a period of consecutive days, weeks or months. However, employees also are entitled to take FMLA leave intermittently or on a reduced leave schedule when medically necessary due to a serious health condition of the employee or covered family member or the serious injury or illness of a covered servicemember.

### **D. No Work While on Leave**

The taking of another job while on family/medical leave or any other authorized leave of absence is grounds for immediate termination, to the extent permitted by law.

### **E. Protection of Group Health Insurance Benefits**

During FMLA leave, eligible employees are entitled to receive group health plan coverage (if applicable) on the same terms and conditions as if they had continued to work.

### **F. Restoration of Employment and Benefits**

At the end of FMLA leave, subject to some exceptions including situations where job restoration of "key employees" will cause the Company substantial and grievous economic injury, employees generally have a right to return to the same or equivalent positions with equivalent pay, benefits and other employment terms. The Company will notify employees if they qualify as "key employees," if it intends to deny reinstatement, and of their rights in such instances. Use of FMLA leave will not result in the loss of any employment benefit that accrued prior to the start of an eligible employee's FMLA leave.

### **G. Notice of Eligibility for, and Designation of, FMLA Leave**

Employees requesting FMLA leave are entitled to receive written notice from the Company telling them whether they are eligible for FMLA leave and, if not eligible, the reasons why they are not eligible. When eligible for FMLA leave, employees are entitled to receive written notice of: 1) their rights and responsibilities in connection with such leave; 2) the Company's designation of leave as FMLA-qualifying or non-qualifying, and if not FMLA-qualifying, the reasons why; and 3) the amount of leave, if known, that will be counted against the employee's leave entitlement.

The Company may retroactively designate leave as FMLA leave with appropriate written notice to employees provided the Company's failure to designate leave as FMLA-qualifying at an earlier date did not cause harm or injury to the employee. In all cases where leaves qualify for FMLA protection, the Company and employee can mutually agree that leave be retroactively designated as FMLA leave.

### **III. Employee FMLA Leave Obligations**

#### **A. Provide Notice of the Need for Leave**

Employees who take FMLA leave must timely notify the Company of their need for FMLA leave. The following describes the content and timing of such employee notices.

##### **1. Content of Employee Notice**

To trigger FMLA leave protections, employees must inform their supervisor, the Director of Finance, and ADP TotalSource (866-400-6011), Option 2 or email: [Totalsource.FMLA@adp.com](mailto:Totalsource.FMLA@adp.com)) of the need for FMLA-qualifying leave and the anticipated timing and duration of the leave, if known. Employees may do this by either requesting FMLA leave specifically, or explaining the reasons for leave so as to allow the Company to determine that the leave is FMLA-qualifying. For example, employees might explain that:

- a medical condition renders them unable to perform the functions of their job;
- they are pregnant or have been hospitalized overnight;
- they or a covered family member are under the continuing care of a health care provider;
- the leave is due to a qualifying exigency cause by a covered military member being on active duty or called to active duty status; or
- if the leave is for a family member, that the condition renders the family member unable to perform daily activities or that the family member is a covered servicemember with a serious injury or illness.

Calling in "sick," without providing the reasons for the needed leave, will not be considered sufficient notice for FMLA leave under this policy. Employees must respond to the Company's questions to determine if absences are potentially FMLA-qualifying.

If employees fail to explain the reasons for FMLA leave, the leave may be denied. When employees seek leave due to FMLA-qualifying reasons for which the Company has previously provided FMLA-protected leave, they must specifically reference the qualifying reason for the leave or the need for FMLA leave.

##### **2. Timing of Employee Notice**

Employees must provide 30 days' advance notice of the need to take FMLA leave when the need is foreseeable. When 30 days' notice is not possible, or the approximate timing of the need for leave is not foreseeable, employees must provide the Company and/or ADP TotalSource notice of the need for leave as soon as practicable under the facts and circumstances of the particular case. Employees, who fail to give 30 days' notice for foreseeable leave without a reasonable excuse for the delay, or otherwise fail to satisfy FMLA notice obligations, may have FMLA leave delayed or denied.

#### **B. Cooperate in the Scheduling of Planned Medical Treatment (Including Accepting Transfers to Alternative Positions) and Intermittent Leave or Reduced Leave Schedules**



When planning medical treatment, employees must consult with the Company and make a reasonable effort to schedule treatment so as not to unduly disrupt the Company's operations, subject to the approval of an employee's health care provider. Employees must consult with the Company prior to the scheduling of treatment to work out a treatment schedule that best suits the needs of both the Company and the employees, subject to the approval of an employee's health care provider. If employees providing notice of the need to take FMLA leave on an intermittent basis for planned medical treatment neglect to fulfill this obligation, the Company may require employees to attempt to make such arrangements, subject to the approval of the employee's health care provider.

When employees take intermittent or reduced work schedule leave for foreseeable planned medical treatment for the employee or a family member, including during a period of recovery from a serious health condition or to care for a covered servicemember, the Company may temporarily transfer employees, during the period that the intermittent or reduced leave schedules are required, to alternative positions with equivalent pay and benefits for which the employees are qualified and which better accommodate recurring periods of leave.

When employees seek intermittent leave or a reduced leave schedule for reasons unrelated to the planning of medical treatment, upon request, employees must advise the Company of the reason why such leave is medically necessary. In such instances, the Company and employee shall attempt to work out a leave schedule that meets the employee's needs without unduly disrupting the Company's operations, subject to the approval of the employee's health care provider.

### **C. Submit Medical Certifications Supporting Need for FMLA Leave (Unrelated to Requests for Military Family Leave)**

Depending on the nature of FMLA leave sought, employees may be required to submit medical certifications supporting their need for FMLA-qualifying leave. As described below, there generally are three types of FMLA medical certifications: an **initial certification**, a **recertification** and a **return to work/fitness for duty certification**.

It is the employee's responsibility to provide the Company with timely, complete and sufficient medical certifications. Whenever the Company requests employees to provide FMLA medical certifications, employees must provide the requested certifications within 15 calendar days after the Company's request, unless it is not practicable to do so despite an employee's diligent, good faith efforts. The Company shall inform employees if submitted medical certifications are incomplete or insufficient and provide employees at least seven calendar days to cure deficiencies. The Company will deny FMLA leave to employees who fail to timely cure deficiencies or otherwise fail to timely submit requested medical certifications.

With the employee's permission, the Company (through individuals other than an employee's direct supervisor) may contact the employee's health care provider to authenticate or clarify completed and sufficient medical certifications. If employees choose not to provide the Company with authorization allowing it to clarify or authenticate certifications with health care providers, the Company may deny FMLA leave if certifications are unclear.

Whenever the Company deems it appropriate to do so, it may waive its right to receive timely, complete and/or sufficient FMLA medical certifications.

#### **1. Initial Medical Certifications**

Employees requesting leave because of their own, or a covered relation's, serious health condition, or to care for a covered servicemember, must supply medical certification supporting the need for such leave from their health care provider or, if applicable, the health care provider of their covered family or service member. If employees provide at least 30 days' notice of medical leave, they should submit the medical certification before leave begins. A new initial medical certification will be required on an annual basis for serious medical conditions lasting beyond a single leave year.

If the Company has reason to doubt initial medical certifications, it may require employees to obtain a second opinion at the Company's expense. If the opinions of the initial and second health care providers differ, the Company may, at its expense, require employees to obtain a third, final and binding certification from a health care provider designated or approved jointly by the Company and the employee.

## **2. Medical Recertifications**

Depending on the circumstances and duration of FMLA leave, the Company may require employees to provide recertification of medical conditions giving rise to the need for leave. The Company will notify employees if recertification is required and will give employees at least 15 calendar days to provide medical recertification.

## **3. Return to Work/Fitness for Duty Medical Certifications**

Unless notified that providing such certifications is not necessary, employees returning to work from FMLA leaves that were taken because of their own serious health conditions that made them unable to perform their jobs must provide the Company medical certification confirming they are able to return to work and the employees' ability to perform the essential functions of the employees' position, with or without reasonable accommodation. The Company may delay and/or deny job restoration until employees provide return to work/fitness for duty certifications.

## **D. Submit Certifications Supporting Need for Military Family Leave**

Upon request, the first time employees seek leave due to qualifying exigencies arising out of the active duty or call to active duty status of a covered military member, the Company may require employees to provide: 1) a copy of the covered military member's active duty orders or other documentation issued by the military indicating the covered military member is on active duty or call to active duty status and the dates of the covered military member's active duty service; and 2) a certification from the employee setting forth information concerning the nature of the qualifying exigency for which leave is requested. Employees shall provide a copy of new active duty orders or other documentation issued by the military for leaves arising out of qualifying exigencies arising out of a different active duty or call to active duty status of the same or a different covered military member.

When leave is taken to care for a covered servicemember with a serious injury or illness, the Company may require employees to obtain certifications completed by an authorized health care provider of the covered servicemember. In addition, and in accordance with the FMLA regulations, the Company may request that the certification submitted by employees set forth additional information provided by the employee and/or the covered servicemember confirming entitlement to such leave.

## **E. Reporting Changes to Anticipated Return Date & Periodically Concerning Intent to Return to Work**

Employees must contact ADP TotalSource at 866-400-6011, Option 2 periodically in accordance with the instructions noted on the Eligibility Notice regarding their status and intention to return to work at the end of the FMLA leave period. If an employee's anticipated return to work date changes and it becomes necessary for the employee to take more or less leave than originally anticipated, the employee must provide the Company or ADP TotalSource with reasonable notice (i.e., within two business days) of the employee's changed circumstances and new return to work date. If employees give the Company unequivocal notice of their intent not to return to work, they will be considered to have voluntarily resigned and the Company's obligation to maintain applicable health benefits (subject to COBRA requirements) and to restore their positions will cease.

#### **F. Substitute Paid Leave for Unpaid FMLA Leave**

Employees must (unless the Company specifically informs employees otherwise) use any accrued paid time off while taking unpaid FMLA leave. The substitution of paid time for unpaid FMLA leave time does not extend the length of FMLA leaves and the paid time will run concurrently with an employee's FMLA entitlement.

Leaves of absence taken in connection with a disability leave plan or workers' compensation injury/illness shall run concurrently with any FMLA leave entitlement. Upon written request, the Company will allow employees to use accrued paid time off to supplement any paid disability benefits.

#### **G. Pay Employee's Share of Health Insurance Premiums**

During FMLA leave, employees are entitled to continued group health plan coverage (if applicable) under the same conditions as if they had continued to work. Unless the Company notifies employees of other arrangements, whenever employees are receiving pay from the Company during FMLA leave, the Company will deduct the employee portion of the group health plan premium from the employee's paycheck in the same manner as if the employee was actively working.

If FMLA leave is unpaid, employees must pay their portion of the group health premium through a "pay-as-you-go" method. Employees should contact their immediate supervisor to make these arrangements.

The Company's obligation to maintain health care coverage ceases if an employee's premium payment is more than 30 days late. If an employee's payment is more than 15 days late, the Company will send a letter notifying the employee that coverage will be dropped on a specified date unless the co-payment is received before that date. If employees do not return to work within 30 calendar days at the end of the leave period (unless employees cannot return to work because of a serious health condition or other circumstances beyond their control), they will be required to reimburse the Company for the cost of the premiums the Company paid for maintaining coverage during their unpaid FMLA leave.

#### **IV. Exemption for Highly Compensated Employees**

The Company may choose not to return highly compensated employees (highest paid 10% of employees at a worksite or within 75 miles of that worksite) to their former or equivalent positions following a leave if restoration of employment will cause substantial economic injury to the Company. (This fact-specific determination will be made by the Company on a case-by-case basis.) The Company will notify you if you qualify as a "highly compensated" employee, if the Company intends to deny reinstatement, and of your rights in such instances.

## V. Questions and/or Complaints about FMLA Leave

If you have questions regarding this FMLA policy, please contact your supervisor or ADP TotalSource (844) 448-0325, Option 2 or email: [Totalsource.FMLA@adp.com](mailto:Totalsource.FMLA@adp.com)). The Company is committed to complying with the FMLA and, whenever necessary, shall interpret and apply this policy in a manner consistent with the FMLA.

The FMLA makes it unlawful for employers to: 1) interfere with, restrain or deny the exercise of any right provided under FMLA; or 2) discharge or discriminate against any person for opposing any practice made unlawful by FMLA or involvement in any proceeding under or relating to FMLA. If employees believe their FMLA rights have been violated, they should contact ADP TotalSource immediately. The Company will investigate any FMLA complaints and take prompt and appropriate remedial action to address and/or remedy any FMLA violation. Employees also may file FMLA complaints with the United States Department of Labor or may bring private lawsuits alleging FMLA violations.

## VI. Coordination of FMLA Leave with Other Leave Policies

The FMLA does not affect any federal, state or local law prohibiting discrimination, or supersede any State or local law that provides greater family or medical leave rights. For additional information concerning leave entitlements and obligations that might arise when FMLA leave is either not available or exhausted, please consult the Company's other leave policies in your Company handbook as applicable or contact your supervisor or ADP TotalSource.

### 4-4. State Paid Family Leave

#### Eligibility Requirements

Employees who have a regular work schedule of 20 or more hours per week and have been employed at least 26 consecutive weeks prior to the date Paid Family Leave (PFL) begins (or who have a regular work schedule of less than 20 hours per week and have worked at least 175 days to the date PFL begins) are eligible for PFL. An employee has the option to file a waiver of PFL and therefore not be subject to deductions when his or her regular employment is:

- 20 or more hours per week but the employee will not work 26 consecutive weeks; or
- fewer than 20 hours per week and the employee will not work 175 days in a 52 consecutive week period

#### Entitlement

PFL is available to eligible employees for up to eight (12) weeks within any 52 consecutive week period. PFL is available for any of the following reasons:

- to participate in providing care, including physical or psychological care, for the employee's family member (child, spouse, domestic partner, parent, parent-in-law, grandchild or grandparent) with a serious health condition; or
- to bond with the employee's child during the first 12 months after the child's birth, adoption or foster care placement; or

- for qualifying exigencies, as interpreted by the Family and Medical Leave Act (FMLA), arising out of the fact that the employee's spouse, domestic partner, child or parent is on active duty (or has been notified of an impending call or order to active duty) in the armed forces of the United States.

The 52 consecutive week period is determined retroactively with respect to each day for which PFL benefits are currently being claimed.

**PFL benefits are financed solely through employee contributions via payroll deductions.**

The weekly monetary benefit will be 67% of the employee's average weekly wage or 67% of the state average weekly wage, whichever is less.

The School and an employee may agree to allow the employee to supplement PFL benefits up to their full salary with paid time off, to the maximum extent permitted by applicable law.

**An employee who is eligible for both statutory short-term disability benefits and PFL during the same period of 52 consecutive calendar weeks may not receive more than 26 total weeks of disability and PFL benefits during that period of time. Statutory short-term disability benefits and PFL benefits may not be used concurrently.**

**Definition of a Serious Health Condition**

A serious health condition is an illness, injury, impairment, or physical or mental condition that involves inpatient care in a hospital, hospice or residential health care facility; or continuing treatment or continuing supervision by a health care provider. Subject to certain conditions, the continuing treatment or continuing supervision requirement may be met by a period of incapacity of more than three (3) consecutive full days during which a family member is unable to work, attend school, perform regular daily activities or is otherwise incapacitated due to illness, injury, impairment or physical or mental conditions, and any subsequent treatment or period of incapacity relating to the same condition, that also involves treatment two (2) or more times by a health care provider; or treatment on at least one (1) occasion by a health care provider, which results in a regimen of continuing treatment under the supervision of the health care provider. The continuing treatment or continuing supervision requirement also may be met by any period during which a family member is unable to work, attend school, perform regular daily activities or is otherwise incapacitated due to a chronic serious health condition or an illness, injury, impairment, or physical or mental condition for which treatment may not be effective. A chronic serious health condition is one which requires periodic visits for treatment by a health care provider; continues over an extended period of time (including recurring episodes of a single underlying condition); and may cause episodic rather than a continuing period of incapacity. Examples of such episodic incapacity include but are not limited to asthma, diabetes and epilepsy. Other conditions may meet the definition of continuing treatment.

**Use of Leave**

An employee does not need to use this leave entitlement in one (1) block. Leave can be taken intermittently in increments of at least one (1) full day or on a reduced leave schedule, except that an employee may only take intermittent or reduced leave to care for a family member with a serious health condition where it is shown to be medically necessary. Employees must make reasonable efforts to schedule intermittent or reduced leave so as not to unduly disrupt the School's operations.



Leave taken on an intermittent or reduced leave schedule will not result in a reduction of the total amount of leave to which an employee is entitled beyond the amount of leave actually taken.

## **Employee Responsibilities**

An employee must provide 30 days' advance notice before the date leave is to begin if the qualifying event is foreseeable. When 30 days' notice is not practicable for reasons such as lack of knowledge of approximately when leave will be required to begin, a change in circumstances, or a medical emergency, the employee must provide notice as soon as practicable and generally must comply with the School's normal call-in procedures. Failure by the employee to give 30 days' advance notice of a foreseeable event may result in partial denial of the employee's benefits for a period of up to 30 days from the date notice is provided.

Employees must provide sufficient information to make the School aware of the qualifying event and the anticipated timing and duration of the leave. Employees must specifically identify the type of family leave requested. Employees also must provide medical certifications and periodic recertification or other supporting documentation or certifications supporting the need for leave. An employee requesting PFL must submit a completed Request for Paid Family Leave or PFL-1 form and additional certification form(s) as follows to the Company's insurance carrier: 1) Bonding Certification: PFL-2 Form plus documentation; 2) Health Care Provider Certification: PFL-4 Form plus Personal Health Information (PHI) Release (PFL-3 Form); or 3) Military Qualifying Event: PFL-5 Form plus documentation. These documents are available from Aetna Customer Care Center at (888)-200-6790. The office is open Monday-Friday from 8:00AM to 8:00PM (EST).

To submit a request for PFL, employees must complete the employee's portion of the insurance carrier's PFL-1 Form, and submit it to Aetna Customer Care Center at (888)-200-6790. Depending on the type of PFL leave employees are seeking, employees will be required to complete additional PFL forms as described in the communication that employees will receive from the insurance carrier. Employees must submit the completed PFL forms before or within 30 days after the start of their leave. The insurance carrier must pay or deny leave requests within 18 calendar days of receiving an employee's completed forms.

## **Job Benefits and Protection**

During any PFL taken pursuant to this policy, the School will maintain coverage under any existing group health insurance benefits plan as if the employee had continued to work. The employee must make arrangements with Payroll prior to taking leave to pay their portion of any applicable health insurance premiums each month.

The School's obligation to maintain health insurance coverage ceases if an employee's premium payment is more than 30 days late. If an employee's payment is more than 15 days late, the School will send a letter notifying the employee that coverage will be dropped on a specified date unless the co-payment is received before that date.

Any employee who exercises his or her right to PFL will, upon the expiration of that leave, be entitled to be restored to the position held by the employee when the leave commenced, or to a comparable position with comparable benefits, pay and other terms and conditions of employment. The taking of leave covered by PFL will not result in the loss of any employment benefit accrued prior to the date on which the leave commenced.

## **Leave Concurrent with FMLA**

The School will require an employee who is entitled to leave under both the Family & Medical Leave Act (FMLA) and PFL, to take PFL concurrently with any leave taken pursuant to the FMLA. When the total hours taken for FMLA in less than full-day increments reaches the number of hours in an employee's usual workday, the School may deduct one (1) day of PFL from an employee's annual available PFL.

If employees have any questions regarding this policy, they should contact the Director of Finance.

#### 4-5. Blood Donation Leave

Employees who work an average of at least 20 hours per week are eligible for up to three hours of unpaid leave in any 12-month period for donating blood. Employees must provide advance notice of at least three working days of their intention to avail themselves of this leave, except in emergency situations. Employees may use accrued paid time off for this purpose.

#### 4-6. Bone Marrow Donation Leave

Employees who work 20 or more hours per week are entitled to up to 24 hours of unpaid leave for the purposes of donating bone marrow. Verification of donation and the length of necessary leave may be required by the School. Reasonable notice of leave must be provided. Employees may use accrued paid time off for this purpose.

#### 4-7. Medical Leave and Family Care (MLFC)

The Company provides leaves of absence without pay to eligible employees for any of the following reasons: (1) the birth of a son or daughter and to care for such son or daughter; (2) the placement of a son or daughter with you for adoption or foster care and to care for the newly placed son or daughter; (3) to care for a spouse, son, daughter or parent ("covered family member") with a serious health condition; or (4) because of your own serious health condition which renders you unable to perform an essential function of your position. Leave because of reasons (1) or (2) must be completed within the 12 month period beginning on the date of birth or placement.

For purposes of this policy, serious health conditions or disabilities include inpatient care in a hospital, hospice, or residential medical care facility; continuing treatment by a health care provider; and temporary disabilities associated with pregnancy, childbirth, and related medical conditions. In the event that state or federal law provides for greater rights than provided by this policy, it is the Company's policy to govern its actions in accordance with those laws.

#### **How to Request Leave**

Employees may request leave only after having been employed for one year. Exceptions to the service requirement will be considered to accommodate protected disabilities. Eligible employees should make requests for leave to their supervisors at least 30 days in advance of foreseeable events and as soon as possible for unforeseeable events.

#### **Certification Requirements**

Employees must provide written documentation from their health care provider supporting the need for leave including a detailed explanation of the medical reason why the employee requires a leave of absence, any accommodations that might enable the employee to return to work, and the health care provider's opinion (supported by medical reasoning) as to the likely date the employee will return to work, if known. In the case of leave to care for a covered family member, the employee must also provide documentation substantiating the need for leave. This would include, for example, a statement from the family member's healthcare provider indicating that the family member is unable to care for his or her own basic medical, hygienic, or nutritional needs or safety.

Any changes in this information should be promptly reported to The Company.

### **Company Communications with Medical Professionals**

We seek to work cooperatively with medical professionals to make informed individualized assessments about our employees' ability to work and/or be at work. To accomplish this goal, from time to time, and as permissible by law, we may need to obtain additional medical information from your treating physician or other medical professionals we might retain to offer an opinion on your ability to work or be at work. While we expect you to comply with these requests, if you have any concerns about providing such information, you should contact **[appropriate Client Representative (e.g. onsite HR rep)]** so we can attempt to address them. While we will assist you in whatever ways we can, it is your responsibility to see that your treating physician provides the information we request.

### **Amount of Leave Available**

Eligible employees are normally granted leave up to a maximum of 12 weeks within a 12 month rolling period measured backward from the date of any leave usage. For purposes of this policy, leave usage includes leave previously granted under state or federal leave laws (i.e. FMLA) for the same reasons provided by this policy or leave previously provided pursuant to this policy.

Leave must be used in one-week increments. Exceptions to this minimum increment requirement will be considered to accommodate protected disabilities. Employees will also be required to exhaust any accrued paid leave time while taking unpaid leave.

If the initial period of approved absence proves insufficient, consideration will be given to a request for an extension. Extensions will be provided based on operational requirements and business needs. However, benefits will only be provided for the initial maximum of 12 weeks after which time the employee may apply for benefits continuation under COBRA.

### **Continuation of Health Insurance Benefits while on Leave**

Health insurance benefits will be provided by The Company for a maximum of 12 weeks under the same terms that would have applied had the employee not taken leave. Employees remain responsible for payment of the employee contribution while on leave. Payment must be received by the **1st** of each month. Failure to make timely payments may result in a termination of health insurance benefits.

Employees who exceed the 12-week maximum period of leave will become responsible for the full costs of these benefits and may apply for benefits continuation under COBRA. When the employee returns from leave, benefits will again be reinstated on the first of the month following the employee's return to work.

## **Returning from Leave / Job Restoration**

An employee on leave is requested to provide The Company with at least two weeks advance notice of the date the employee intends to return to work so that an employee's return to work can be properly scheduled.

Employees returning from leave for the employee's own serious health condition must submit a health care provider's verification of their fitness to return to work.

Job restoration is not guaranteed. However, when a leave ends, The Company will make reasonable efforts to reinstate the employee to the same position previously held by the employee if it is available. If it is not available, The Company, will make reasonable efforts to reinstate the employee to an equivalent position for which the employee is qualified and if an equivalent position is not available, then to a lower level position.

If an employee fails to return to work on the agreed upon return date, The Company may assume that the employee has resigned.

## Section 5 - General Standards of Conduct

### 5-1. Workplace Conduct

Challenge Preparatory Charter School endeavors to maintain a positive work environment. Each employee plays a role in fostering this environment. Accordingly, we all must abide by certain rules of conduct, based on honesty, common sense and fair play.

Because everyone may not have the same idea about proper workplace conduct, it is helpful to adopt and enforce rules all can follow. Unacceptable conduct may subject the offender to disciplinary action, up to and including discharge, in the School's sole discretion. The following are examples of some, but not all, conduct which can be considered unacceptable:

1. Obtaining employment on the basis of false or misleading information.
2. Stealing, removing or defacing Challenge Preparatory Charter School property or a co-worker's property, and/or disclosure of confidential information.
3. Completing another employee's time records.
4. Violation of safety rules and policies.
5. Violation of Challenge Preparatory Charter School's Drug and Alcohol-Free Workplace Policy.
6. Fighting, threatening or disrupting the work of others or other violations of Challenge Preparatory Charter School's Workplace Violence Policy.
7. Failure to follow lawful instructions of a supervisor.
8. Failure to perform assigned job duties.
9. Violation of the Punctuality and Attendance Policy, including but not limited to irregular attendance, habitual lateness or unexcused absences.
10. Gambling on School property.
11. Willful or careless destruction or damage to School assets or to the equipment or possessions of another employee.
12. Wasting work materials.
13. Performing work of a personal nature during working time.
14. Violation of the Solicitation and Distribution Policy.
15. Violation of Challenge Preparatory Charter School's Harassment or Equal Employment Opportunity Policies.
16. Violation of the Communication and Computer Systems Policy.
17. Unsatisfactory job performance.
18. Any other violation of Company policy.

Obviously, not every type of misconduct can be listed. Note that all employees are employed at-will, and Challenge Preparatory Charter School reserves the right to impose whatever discipline it chooses, or none at all, in a particular instance. The School will deal with each situation individually and nothing in this handbook should be construed as a promise of specific treatment in a given situation.

The observance of these rules will help to ensure that our workplace remains a safe and desirable place to work.



## 5-2. Punctuality and Attendance

Employees are hired to perform important functions at Challenge Preparatory Charter School. As with any group effort, operating effectively takes cooperation and commitment from everyone. Therefore, attendance and punctuality are very important. Unnecessary absences and lateness are expensive, disruptive and place an unfair burden on fellow employees and Supervisors. We expect excellent attendance from all employees. Excessive absenteeism or tardiness will result in disciplinary action up to and including discharge.

We do recognize, however, there are times when absences and tardiness cannot be avoided. In such cases, employees are expected to notify Supervisors as early as possible, but no later than the start of the work day. Asking another employee, friend or relative to give this notice is improper and constitutes grounds for disciplinary action. Employees should call, stating the nature of the illness and its expected duration, for every day of absenteeism.

Unreported absences of three (3) consecutive work days generally will be considered a voluntary resignation of employment with the School.

## 5-3. Use of Communications and Computer Systems

Challenge Preparatory Charter School's communication and computer systems are intended primarily for business purposes; however limited personal usage is permitted if it does not hinder performance of job duties or violate any other School policy. This includes the voice mail, e-mail and Internet systems. Users have no legitimate expectation of privacy in regard to their use of the Challenge Preparatory Charter School systems.

Challenge Preparatory Charter School may access the voice mail and e-mail systems and obtain the communications within the systems, including past voice mail and e-mail messages, without notice to users of the system, in the ordinary course of business when the School deems it appropriate to do so. The reasons for which the School may obtain such access include, but are not limited to: maintaining the system; preventing or investigating allegations of system abuse or misuse; assuring compliance with software copyright laws; complying with legal and regulatory requests for information; and ensuring that School operations continue appropriately during an employee's absence.

Further, Challenge Preparatory Charter School may review Internet usage to ensure that such use with School property, or communications sent via the Internet with School property, are appropriate. The reasons for which the School may review employees' use of the Internet with School property include, but are not limited to: maintaining the system; preventing or investigating allegations of system abuse or misuse; assuring compliance with software copyright laws; complying with legal and regulatory requests for information; and ensuring that School operations continue appropriately during an employee's absence.

The School may store electronic communications for a period of time after the communication is created. From time to time, copies of communications may be deleted.

The School's policies prohibiting harassment, in their entirety, apply to the use of School's communication and computer systems. No one may use any communication or computer system in

a manner that may be construed by others as harassing or offensive based on race, national origin, sex, sexual orientation, age, disability, religious beliefs or any other characteristic protected by federal, state or local law.

Further, since the School's communication and computer systems are intended for business use, all employees, upon request, must inform management of any private access codes or passwords.

Unauthorized duplication of copyrighted computer software violates the law and is strictly prohibited.

No employee may access, or attempt to obtain access to, another employee's computer systems without appropriate authorization.

Violators of this policy may be subject to disciplinary action, up to and including discharge.

#### **5-4. Use of Social Media**

Challenge Preparatory Charter School respects the right of any employee to maintain a blog or web page or to participate in a social networking, Twitter or similar site, including but not limited to Facebook and LinkedIn. However, to protect School interests and ensure employees focus on their job duties, employees must adhere to the following rules:

All rules regarding confidential and proprietary business information apply in full to blogs, web pages and social networking platforms, such as Twitter, Facebook, LinkedIn or similar sites. Any information that cannot be disclosed through a conversation, a note or an e-mail also cannot be disclosed in a blog, web page or social networking site.

Whether an employee is posting something on his or her own blog, web page, social networking, Twitter or similar site or on someone else's, if the employee mentions the School and also expresses either a political opinion or an opinion regarding the School's actions that could pose an actual or potential conflict of interest with the School, the poster must include a disclaimer. The poster should specifically state that the opinion expressed is his/her personal opinion and not the School's position. This is necessary to preserve the School's good will in the marketplace.

Any conduct that is impermissible under the law if expressed in any other form or forum is impermissible if expressed through a blog, web page, social networking, Twitter or similar site. For example, posted material that is discriminatory, obscene, defamatory, libelous or violent is forbidden. School policies apply equally to employee social media usage.

Challenge Preparatory Charter School encourages all employees to keep in mind the speed and manner in which information posted on a blog, web page, and/or social networking site is received and often misunderstood by readers. Employees must use their best judgment. Employees with any questions should review the guidelines above and/or consult with their manager. Failure to follow these guidelines may result in discipline, up to and including discharge.

#### **5-5. Personal and Company-Provided Portable Communication Devices**

School-provided portable communication devices (PCDs), including cell phones and personal digital assistants, should be used primarily for business purposes. Employees have no reasonable expectation of privacy in regard to the use of such devices, and all use is subject to monitoring, to

the maximum extent permitted by applicable law. This includes as permitted the right to monitor personal communications as necessary.

Some employees may be authorized to use their own PCD for business purposes. These employees should work with the IT department to configure their PCD for business use. Communications sent via a personal PCD also may be subject to monitoring if sent through the School's networks and the PCD must be provided for inspection and review upon request.

All conversations, text messages and e-mails must be professional. When sending a text message or using a PCD for business purposes, whether it is a School-provided or personal device, employees must comply with applicable School guidelines, including policies on sexual harassment, discrimination, conduct, confidentiality, equipment use and operation of vehicles. Using a School-issued PCD to send or receive personal text messages is prohibited at all times and personal use during working hours should be limited to emergency situations.

If an employee who uses a personal PCD for business resigns or is discharged, the employee will be required to submit the device to the IT department for resetting on or before his or her last day of work. At that time, the IT department will reset and remove all information from the device, including but not limited to, School information and personal data (such as contacts, e-mails and photographs). The IT department will make efforts to provide employees with the personal data in another form (e.g., on a disk) to the extent practicable; however, the employee may lose some or all personal data saved on the device.

Employees may not use their personal PCD for business unless they agree to submit the device to the IT department on or before their last day of work for resetting and removal of School information. This is the only way currently possible to ensure that all School information is removed from the device at the time of termination. The removal of School information is crucial to ensure compliance with the School's confidentiality and proprietary information policies and objectives.

Please note that whether employees use their personal PCD or a School-issued device, the School's electronic communications policies, including but not limited to, proper use of communications and computer systems, remain in effect.

### **Portable Communication Device Use While Driving**

Employees who drive on School business must abide by all state or local laws prohibiting or limiting PCD (cell phone or personal digital assistant) use while driving. Further, even if usage is permitted, employees may choose to refrain from using any PCD while driving. "Use" includes, but is not limited to, talking or listening to another person or sending an electronic or text message via the PCD.

Regardless of the circumstances, including slow or stopped traffic, if any use is permitted while driving, employees should proceed to a safe location off the road and safely stop the vehicle before placing or accepting a call. If acceptance of a call is absolutely necessary while the employee is driving, and permitted by law, the employee must use a hands-free option and advise the caller that he/she is unable to speak at that time and will return the call shortly.

Under no circumstances should employees feel that they need to place themselves at risk to fulfill business needs.

Since this policy does not require any employee to use a cell phone while driving, employees who are charged with traffic violations resulting from the use of their PCDs while driving will be solely responsible for all liabilities that result from such actions.

Texting and e-mailing while driving is prohibited in all circumstances.

## 5-6. Inspections

Challenge Preparatory Charter School reserves the right to require employees while on School property, or on client property, to agree to the inspection of their persons, personal possessions and property, personal vehicles parked on School or client property, and work areas. This includes lockers, vehicles, desks, cabinets, work stations, packages, handbags, briefcases and other personal possessions or places of concealment, as well as personal mail sent to the School or to its clients. Employees are expected to cooperate in the conduct of any search or inspection.

## 5-7. Smoking

Smoking, including the use of e-cigarettes, is prohibited on School premises and in all School vehicles.

## 5-8. Personal Visits and Telephone Calls

Disruptions during work time can lead to errors and delays. Therefore, we ask that personal telephone calls be kept to a minimum, and only be made or received after working time, or during lunch or break time.

For safety and security reasons, employees are prohibited from having personal guests visit or accompany them anywhere in our facilities other than the reception areas.

## 5-9. Solicitation and Distribution

To avoid distractions, solicitation by an employee of another employee is prohibited while either employee is on work time. "Work time" is defined as the time an employee is engaged, or should be engaged, in performing his/her work tasks for Challenge Preparatory Charter School. Solicitation of any kind by non-employees on School premises is prohibited at all times.

Distribution of advertising material, handbills, printed or written literature of any kind in working areas of the School is prohibited at all times. Distribution of literature by non-employees on School premises is prohibited at all times.

## 5-10. Bulletin Boards

Important notices and items of general interest are continually posted on our bulletin board. Employees should make it a practice to review it frequently. This will assist employees in keeping up with what is current at Challenge Preparatory Charter School. To avoid confusion, employees should not post or remove any material from the bulletin board.

## 5-11. Confidential Company Information

During the course of work, an employee may become aware of confidential information about Challenge Preparatory Charter School's business, including but not limited to information regarding School finances, pricing, products and new product development, software and computer programs, marketing strategies, suppliers and customers and potential customers. An employee also may become aware of similar confidential information belonging to the School's clients. It is extremely important that all such information remain confidential, and particularly not be disclosed to our competitors. Any employee who improperly copies, removes (whether physically or electronically), uses or discloses confidential information to anyone outside of the School may be subject to disciplinary action up to and including termination. Employees may be required to sign an agreement reiterating these obligations.

## 5-12. Conflict of Interest and Business Ethics

It is Challenge Preparatory Charter School's policy that all employees avoid any conflict between their personal interests and those of the School. The purpose of this policy is to ensure that the School's honesty and integrity, and therefore its reputation, are not compromised. The fundamental principle guiding this policy is that no employee should have, or appear to have, personal interests or relationships that actually or potentially conflict with the best interests of the School.

It is not possible to give an exhaustive list of situations that might involve violations of this policy. However, the situations that would constitute a conflict in most cases include but are not limited to:

1. holding an interest in or accepting free or discounted goods from any organization that does, or is seeking to do, business with the School, by any employee who is in a position to directly or indirectly influence either the School's decision to do business, or the terms upon which business would be done with such organization;
2. holding any interest in an organization that competes with the School;
3. being employed by (including as a consultant) or serving on the board of any organization which does, or is seeking to do, business with the School or which competes with the School; and/or
4. profiting personally, e.g., through commissions, loans, expense reimbursements or other payments, from any organization seeking to do business with the School.

A conflict of interest would also exist when a member of an employee's immediate family is involved in situations such as those above.

This policy is not intended to prohibit the acceptance of modest courtesies, openly given and accepted as part of the usual business amenities, for example, occasional business-related meals or promotional items of nominal or minor value.

It is your responsibility to report any actual or potential conflict that may exist between you (and your immediate family) and the School.



### 5-13. Use of Facilities, Equipment and Property, Including Intellectual Property

Equipment essential in accomplishing job duties is often expensive and may be difficult to replace. When using property, employees are expected to exercise care, perform required maintenance, and follow all operating instructions, safety standards and guidelines.

Employees should notify their Supervisor if any equipment, machines, or tools appear to be damaged, defective, or in need of repair. Prompt reporting of loss, damages, defects, and the need for repairs could prevent deterioration of equipment and possible injury to employees or others. The Supervisor can answer any questions about an employee's responsibility for maintenance and care of equipment used on the job.

Employees also are prohibited from any unauthorized use of the School's intellectual property, such as audio and video tapes, print materials and software.

Improper, careless, negligent, destructive, or unsafe use or operation of equipment can result in discipline, up to and including discharge.

Further, the School is not responsible for any damage to employees' personal belongings unless the employee's Supervisor provided advance approval for the employee to bring the personal property to work.

### 5-14. Health and Safety

The health and safety of employees and others on School property are of critical concern to Challenge Preparatory Charter School. The School intends to comply with all health and safety laws applicable to our business. To this end, we must rely upon employees to ensure that work areas are kept safe and free of hazardous conditions. Employees are required to be conscientious about workplace safety, including proper operating methods, and recognize dangerous conditions or hazards. Any unsafe conditions or potential hazards should be reported to management immediately, even if the problem appears to be corrected. Any suspicion of a concealed danger present on the School's premises, or in a product, facility, piece of equipment, process or business practice for which the School is responsible should be brought to the attention of management immediately.

Periodically, the School may issue rules and guidelines governing workplace safety and health. The School may also issue rules and guidelines regarding the handling and disposal of hazardous substances and waste. All employees should familiarize themselves with these rules and guidelines, as strict compliance will be expected.

Any workplace injury, accident, or illness must be reported to the employee's Supervisor as soon as possible, regardless of the severity of the injury or accident.

## 5-15. Hiring Relatives/Employee Relationships

A familial relationship among employees can create an actual or at least a potential conflict of interest in the employment setting, especially where one relative supervises another relative. To avoid this problem, Challenge Preparatory Charter School may refuse to hire or place a relative in a position where the potential for favoritism or conflict exists.

In other cases, such as personal relationships where a conflict or the potential for conflict arises, even if there is no supervisory relationship involved, the parties may be separated by reassignment or discharged from employment, at the discretion of the School. Accordingly, all parties to any type of intimate personal relationship must inform management.

If two employees marry, become related, or enter into an intimate relationship, they may not remain in a reporting relationship or in positions where one individual may affect the compensation or other terms or conditions of employment of the other individual. The School generally will attempt to identify other available positions, but if no alternate position is available, the School retains the right to decide which employee will remain with the School.

For the purposes of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the employee is similar to that of persons who are related by blood or marriage.

## 5-16. Employee Dress and Personal Appearance

You are expected to report to work well groomed, clean, and dressed according to the requirements of your position. Some employees may be required to wear uniforms or safety equipment/clothing. Please contact your Supervisor for specific information regarding acceptable attire for your position. If you report to work dressed or groomed inappropriately, you may be prevented from working until you return to work well groomed and wearing the proper attire.

## 5-17. Publicity/Statements to the Media

All media inquiries regarding the position of the School as to any issues must be referred to CEO. Only CEO is authorized to make or approve public statements on behalf of the School. No employees, unless specifically designated by CEO, are authorized to make those statements on behalf of School. Any employee wishing to write and/or publish an article, paper, or other publication on behalf of the School must first obtain approval from CEO.

## 5-18. Operation of Vehicles

All employees authorized to drive School-owned or leased vehicles or personal vehicles in conducting School business must possess a current, valid driver's license and an acceptable driving record. Any change in license status or driving record must be reported to management immediately.

An employee must have a valid driver's license in his or her possession while operating a vehicle off or on School property. It is the responsibility of every employee to drive safely and obey all traffic,

vehicle safety, and parking laws or regulations. Drivers must demonstrate safe driving habits at all times.

School-owned or leased vehicles may be used only as authorized by management.

### **Portable Communication Device Use While Driving**

Employees who drive on School business must abide by all state or local laws prohibiting or limiting portable communication device (PCD) use, including cell phones or personal digital assistants, while driving. Further, even if use is permitted, employees may choose to refrain from using any PCD while driving. "Use" includes, but is not limited to, talking or listening to another person or sending an electronic or text message via the PCD.

Regardless of the circumstances, including slow or stopped traffic, if any use is permitted while driving, employees should proceed to a safe location off the road and safely stop the vehicle before placing or accepting a call. If acceptance of a call is absolutely necessary while the employee is driving, and permitted by law, the employee must use a hands-free option and advise the caller that he/she is unable to speak at that time and will return the call shortly.

Under no circumstances should employees feel that they need to place themselves at risk to fulfill business needs.

Since this policy does not require any employee to use a PCD while driving, employees who are charged with traffic violations resulting from the use of their PCDs while driving will be solely responsible for all liabilities that result from such actions.

Texting and e-mailing while driving is prohibited in all circumstances.

## **5-19. Business Expense Reimbursement**

Employees will be reimbursed for reasonable approved expenses incurred in the course of business. These expenses must be approved by the employee's Supervisor, and may include air travel, hotels, motels, meals, cab fare, rental vehicles, or gas and car mileage for personal vehicles. All expenses incurred should be submitted to the Director of Finance along with the receipts in a timely manner.

Employees are expected to exercise restraint and good judgment when incurring expenses. Employees should contact their Supervisor in advance if they have any questions about whether an expense will be reimbursed.

## **5-20. References**

Challenge Preparatory Charter School will respond to reference requests through the Human Resources Department. The School will provide general information concerning the employee such as date of hire, date of discharge, and positions held. Requests for reference information must be in writing, and responses will be in writing. Please refer all requests for references to the Human Resources Department.

**Only the Human Resources Department may provide references.**

## 5-21. If You Must Leave Us

Should an employee decide to leave the School, we ask that he or she provide a Supervisor with at least two (2) weeks advance notice of departure. Thoughtfulness will be appreciated. All School property including, but not limited to, keys, security cards, parking passes, laptop computers, fax machines, uniforms, etc., must be returned at separation. Employees also must return all of the School's Confidential Information upon separation. To the extent permitted by law, employees will be required to repay the School, (through payroll deduction, if lawful) for any lost or damaged School property. As noted previously, all employees are employed at-will and nothing in this handbook changes that status.

## 5-22. Exit Interviews

Employees who resign are requested to participate in an exit interview with Human Resources, if possible.

## 5-23. A Few Closing Words

This handbook is intended to give employees a broad summary of things they should know about Challenge Preparatory Charter School. The information in this handbook is general in nature and, should questions arise, any member of management should be consulted for complete details. While we intend to continue the policies, rules and benefits described in this handbook, Challenge Preparatory Charter School, in its sole discretion, may always amend, add to, delete from or modify the provisions of this handbook and/or change its interpretation of any provision set forth in this handbook. Employees should not hesitate to speak to management if they have any questions about the School or its personnel policies and practices.

## General Handbook Acknowledgment

This Employee handbook is an important document intended to help you become acquainted with Challenge Preparatory Charter School. This document is intended to provide guidelines and general descriptions only; it is not the final word in all cases. Individual circumstances may call for individual attention.

Because the School's operations may change, the contents of this handbook may be changed at any time, with or without notice, in an individual case or generally, at the sole discretion of management.

Please read the following statements and sign below to indicate your receipt and acknowledgment of this Employee handbook.

**I have received and read a copy of Challenge Preparatory Charter School's Employee handbook. I understand that the policies, rules and benefits described in it are subject to change at the sole discretion of the School at any time.**

**I further understand that my employment is terminable at will, either by myself or the School, with or without cause or notice, regardless of the length of my employment or the granting of benefits of any kind.**

**I understand that no representative of Challenge Preparatory Charter School other than the CEO may alter "at will" status and any such modification must be in a signed writing.**

**I understand that my signature below indicates that I have read and understand the above statements and that I have received a copy of the School's Employee handbook.**

Employee's Printed Name: \_\_\_\_\_

Employee's Signature: \_\_\_\_\_

Position: \_\_\_\_\_

Date: \_\_\_\_\_

The signed original copy of this acknowledgment should be given to management - it will be filed in your personnel file.



## Receipt of Sexual Harassment Policy

It is Challenge Preparatory Charter School's policy to prohibit harassment of any employee by any Supervisor, employee, customer or vendor on the basis of sex or gender. The purpose of this policy is not to regulate personal morality within the Company. It is to ensure that at the Company all employees are free from sexual harassment. While it is not easy to define precisely what types of conduct could constitute sexual harassment and there is a wide range of behavior that may violate this policy even if such behavior does not violate the law, examples of prohibited behavior include unwelcome sexual advances, requests for sexual favors, obscene gestures, displaying sexually graphic magazines, calendars or posters, sending sexually explicit e-mails, text messages and other verbal or physical conduct of a sexual nature, such as uninvited touching of a sexual nature or sexually related comments. Depending upon the circumstances, improper conduct also can include sexual joking, vulgar or offensive conversation or jokes, commenting about an employee's physical appearance, conversation about your own or someone else's sex life, or teasing or other conduct directed toward a person because of his or her gender which is sufficiently severe or pervasive to create an unprofessional and hostile working environment.

If you feel that you have been subjected to conduct which violates this policy, you should immediately report the matter to your Supervisor. If you are unable for any reason to contact this person, or if you have not received a satisfactory response within five (5) business days after reporting any incident of what you perceive to be harassment, please contact the next level Manager. Note: If your Supervisor or next level Manager is the person toward whom the complaint is directed, you should contact any higher level Manager in your reporting chain. Employees may also contact the ADP MyLife Advisors at (844) 448-0325 if they are uncomfortable for any reason using the above procedure. Every report of perceived harassment will be fully investigated and corrective action will be taken where appropriate. All complaints will be kept confidential to the extent possible, but confidentiality cannot be guaranteed. In addition, the Company will not allow any form of retaliation against individuals who report unwelcome conduct to management or who cooperate in the investigations of such reports in accordance with this policy. If you feel you have been subjected to any such retaliation, report it in the same manner you would report a claim of perceived harassment under this policy. Violation of this policy including any improper retaliatory conduct will result in disciplinary action, up to and including discharge. All employees must cooperate with all investigations.

I have read and I understand Challenge Preparatory Charter School's Sexual Harassment Policy.

Employee's Printed Name: \_\_\_\_\_

Employee's Signature: \_\_\_\_\_

Position: \_\_\_\_\_

Date: \_\_\_\_\_

The signed original copy of this receipt should be given to management - it will be filed in your personnel file.

## Receipt of Non-Harassment Policy

It is Challenge Preparatory Charter School's policy to prohibit intentional and unintentional harassment of any individual by another person on the basis of any protected classification including, but not limited to, race, color, national origin, disability, religion, marital status, veteran status, sexual orientation or age. The purpose of this policy is not to regulate our employees' personal morality, but to ensure that in the workplace, no one harasses another individual.

If an employee feels that he or she has been subjected to conduct which violates this policy, he or she should immediately report the matter to the CEO. If the employee is unable for any reason to contact this person, or if the employee has not received a satisfactory response within five (5) business days after reporting any incident of what the employee perceives to be harassment, the employee should contact the Director of Finance. If the person toward whom the complaint is directed is one of the individuals indicated above, the employee should contact any higher-level manager in his or her reporting hierarchy. Employees may also contact the ADP MyLife Advisors at (844) 448-0325 if they are uncomfortable for any reason using the above procedure. Every report of perceived harassment will be fully investigated and corrective action will be taken where appropriate. All complaints will be kept confidential to the extent possible, but confidentiality cannot be guaranteed. In addition, the School will not allow any form of retaliation against individuals who report unwelcome conduct to management or who cooperate in the investigations of such reports in accordance with this policy.

If an employee feels he or she has been subjected to any such retaliation, he or she should report it in the same manner in which the employee would report a claim of perceived harassment under this policy. Violation of this policy including any improper retaliatory conduct will result in disciplinary action, up to and including discharge. All employees must cooperate with all investigations.

I have read and I understand Challenge Preparatory Charter School's Non-Harassment Policy.

Employee's Printed Name: \_\_\_\_\_

Employee's Signature: \_\_\_\_\_

Position: \_\_\_\_\_

Date: \_\_\_\_\_

The signed original copy of this receipt should be given to management - it will be filed in your personnel file.

## Employee Acknowledgement Form

Employee's Printed Name: \_\_\_\_\_

Employee's Signature: \_\_\_\_\_

Position: \_\_\_\_\_

Date: \_\_\_\_\_

The signed original copy of this receipt should be given to management - it will be filed in your personnel file.



## **2021-22 School Year Board Meeting #12 and 13<sup>th</sup> Annual Board Meeting Minutes**

Frederica Jeffries, CPCS Chair called the meeting to order and welcomed everyone to the CPCS 2021-22 School Year Board Meeting #12 and the 13<sup>th</sup> Annual Board Meeting at 6:30 PM on June 22, 2022.

Frederica Jeffries, Chair requested verification from the members present of “The Notice of Meeting” sent to each of the members of the board via email. Each member noted the proper notification was received.

Pursuant to the NY State Public Meetings Law the public notice of meeting was provided in the following manner thus meeting the law’s requirement of media and public notice:

- The Wave via email
- Public Posting at CPCS Office
- CPCS Websites and Social Media Sites

Karon McFarlane, Secretary of the Board of Trustees called the roll of the board.

Members present: Frederica Jeffries, Gertrudis Hernandez, Karon McFarlane, Dr. Michelle Daniel-Robertson, Andrew Barnes, and Linda Plummer

Members absent: None

Also, present: Michael R. Estep. He was given the rights of the floor to speak during the meeting by common consent.

The Chair offered opportunity for any questions from the public. No comments or questions were offered.

1. The agenda was approved by common consent.
2. The Chair called for a review of the minutes of the 2021-22 School Year Board Meeting #11 [Attachment #1]. The minutes were approved by common consent.
3. The Chari called for a review of the minutes of the 2021-22 School Year Special Called Board Meeting #1 [Attachment #2}. The minutes were approved by common consent.



4. The Chair called for the report of Dr. Les Mullings, CEO. Dr. Mullings shared with the Board about the visit of the NYC DOE Chancellor David C. Banks on Monday, June 6, 2022. Chancellor Banks visited the new high school facility at 15-20 Central Avenue, Far Rockaway, NY and the new CTE Culinary Arts Kitchen at 14-18 Central Avenue, Far Rockaway, NY. Chancellor Banks visited several classrooms and engaged with teachers and scholars. Additionally, he visited the 4<sup>th</sup> & 5<sup>th</sup> Grade site at 15-26 Central Avenue, Far Rockaway, NY.

The CEO announced the funding of \$7,000,000 for the short fall of the Arverne by the Sea School Construction site by the NYC City Council with the initiative being led by City Councilmember Selvena Brooks-Powers.

Dr. Mullings also announced the scholarship funding of \$147,000 for Challenge scholars and Far Rockaway residents secured by the School of Labor and Urban Studies for the classes being offered at the High School site at 15-20 Central Avenue, Far Rockaway, NY.

He shared about the exciting Annual Field Day held on June 23, 2022.

Following discussion, the report was received with appreciation.

5. The Chair called attention to the printed report of Kentia Coreus, Senior Director of Elementary Teaching & Learning [Attachment #3]. The report was received with appreciation.
6. The Chair called attention to the printed report of Mavgar Mondesir, Senior Director of Secondary Teaching & Learning and 6-10 Principal [Attachment #4]. The report was received with appreciation.
7. The Chair called attention to the printed report of Tameeka Richards, Director of Pupil Personnel Services [Attachment #5]. The report was received with appreciation.
8. The Chair called attention to the printed report of Kimberly Messer, Director of Communications [Attachment #6]. The report was received with appreciation.
9. The Chair called attention to the printed report of Natalie Zadok, Director of Special Education [Attachment #7]. The report was received with appreciation.





10. The Chair called attention to the printed report of Janis Vaughn, Director of Student Enrollment & Recruitment [Attachment #8]. The report was received with appreciation.
11. The Chair called attention to the printed report of Michael R. Estep, Acting Director of Operations [Attachment #9]. The report was received with appreciation.
12. The Chair called attention to the printed report of Dale Richardson, Director of Technology [Attachment #10]. The report was received with appreciation.
13. The Chair called for the May 2022 Financial Report [Attachment #11]. The report highlighted the tight financial year the school was experiencing due to the onboarding of the new high school facilities and the equipping of the building along with other factors. Following review, the report was received by common consent.
14. The Chair called for the presentation of the 2022-23 Draft Budget [Attachment #12]. Following discussion, a motion was made by Gertrudis Hernandez to approve the 2022-23 Draft Budget and to authorize the expenditure of funds from July 1, 2022 - July 20, 2022, necessary to operate the school until the final approval of the 2022-23 Budget during the 2022-22 Board Meeting #1 on July 20, 2022 with a second by Linda Plummer. The motion carried unanimously.
15. The Chair called for the 2022-23 Personnel Report [Attachment #12] which included a list of positions to be hired for the 2022-23 school year. The list indicated the employees' names and projected salaries. For positions that have not been filled the list indicated the projected salary for those positions. Following discussion and review, a motion was made by Karon McFarlane and seconded by Linda Plummer to approve the entire report. Motion carried unanimously.
16. The Chair called for the review of the 2022-23 CPCS Employee Handbook [Attachment #13]. Following discussion, a motion was made by Gertrudis Hernandez and seconded by Karon McFarlane to approve the 2021-22 CPCS Employee Handbook. The motion carried unanimously.
17. The Chair called for the review of the 2022-23 CPCS Financial Policies and Procedures Manual [Attachment #14]. Following discussion, a motion was made by Gertrudis Hernandez and seconded by Karon McFarlane to approve the 2022-23 CPCS Financial Policies and Procedures Manual. The motion carried unanimously.



18. The Chair called for the 2022-23 Annual Board Elections Report [Attachment #15].
  19. A motion was made by Karon McFarlane and a seconded by Gertrudis Hernandez to elect Linda Plummer for a one-year term from July 1, 2022 to June 30, 2023. The motion carried unanimously.
  20. A motion was made by Karon McFarlane and a seconded by Gertrudis Hernandez to elect Dr. Michelle Daniel-Robertson for a three-year term from July 1, 2022 to June 30, 2025. The motion carried unanimously.
  21. A motion was made by Karon McFarlane and a seconded by Linda Plummer to elect Gertrudis Hernandez for a two-year term from July 1, 2022 to June 30, 2024. The motion carried unanimously.
  22. Gertrudis Hernandez made a motion with a second by Dr. Michelle Daniel-Robertson to elect the following officers for the 2021-22 school year:
    - Chair – Frederica Jeffries
    - Vice-Chair – Andrew Barnes
    - Secretary – Karon McFarlane
    - Treasurer – Linda Plummer
- The motion carried unanimously.
23. The Chair called on for the presentation of the 2022-23 Board of Trustees Calendar [Attachment #16]. The calendar was approved by common consent.

The meeting adjourned by common consent.

Respectfully submitted:

A handwritten signature in blue ink that reads "Karon K. McFarlane". The signature is written in a cursive style.

Karon McFarlane  
Secretary



# **ATTACHMENT #1**

**CPCS**

**2021-22 School Year**

**Board Meeting #11**

**Minutes**

**See Prior Month**

**Minutes for Attachments**



# **ATTACHMENT #2**



# **ATTACHMENT #3**





# **ATTACHMENT #4**



# **ATTACHMENT #5**



# **ATTACHMENT #6**



# **ATTACHMENT #7**



# **ATTACHMENT #8**





# **ATTACHMENT #9**



# **ATTACHMENT #10**



# **ATTACHMENT #11**



# **ATTACHMENT #12**



# **ATTACHMENT #13**



# **ATTACHMENT #14**





# **ATTACHMENT #15**



# **ATTACHMENT #16**

# **Financial Policies and Procedures**

## **Manual**

### **2022 - 2023**

#### **INTRODUCTION**

##### **Purpose of Manual**

Challenge Charter School (CCS) is committed to developing and maintaining financial policies and procedures that ensure sound internal controls, fiscal responsibility, transparency and accountability in accordance with the generally accepted accounting principles (GAAP) practice in the United States, and the rules and regulations established by the Financial Accounting Standards Board (FASB). CCS will follow all the relevant laws and regulations that govern the Charter Schools within the City and State of New York. As a nonprofit organization, CCS is entrusted with funds granted by the Federal, State and City government agencies, Corporate, Philanthropic Foundations and individual contributors. Defined financial policies and procedures will enable the school to meet its financial needs and obligations, ensure long-term financial stability and viability, safeguard its tangible assets, human capital, be in good standings with the community and funding sources and comply with its mission statement.

##### **Financial Leadership and Management**

The financial management team of CCS consists of:

- Board of Trustees & Finance Committee
- Chairperson of the Board of Trustees
- Treasurer of the Board of Trustees
- Chief Executive Officer (CEO)
- Director of Finance
- Staff Accountant
- Director of Operations
- Operations Manager
- Operations Coordinator
- Financial Consultants - CSBM

The Financial Management Team outlined above is accountable for the day-to-day fiscal responsibilities of CCS. The Board of Trustees primary obligation is to serve as the School's oversight and policy-making body. The Board of Trustees will meet monthly to ensure that its fiduciary duty is maintained. The Board of Trustees establishes a Finance Committee annually at the Annual meeting of the Board. This committee is responsible for selecting an audit firm on an annual basis, reviewing the Financial Policies and Procedures manual on an annual basis, and working with the school's finance team to review the monthly financial statements.

The Finance Committee of the Board of Trustees shall be responsible for the primary Board-level oversight of the school's financial matters as defined by the Board's established bylaws. The CEO and the Director of Finance of CCS will have the primary responsibility of executing all financial matters. The Fiscal Management Team will collectively work to make certain that all financial matters of the organization are properly addressed with care, integrity, and accuracy in the best interest of CCS. The Director of Finance is accountable for administering the school's adopted policies and ensuring compliance with procedures that have been approved by the Board of Trustees.

## **Changes to the Financial Policies and Procedures Manual**

This document establishes the policies and procedures for the fiscal and administrative functions conducted by CCS. It is the responsibility of CCS Management to periodically review and revise the Financial Policies and Procedures manual as needed. The Board of Trustees must approve the manual on an annual basis as well any amendments as needed. Any violation of these policies and procedures is considered to be cause for termination or removal and, depending upon the nature of the infraction, civil and/or criminal prosecution.

## **Financial Policies**

1. CCS shall comply with the laws, rules, and regulations applicable to it in regard to financial matters and with the terms of the contract by which it is bound.
2. Control procedures shall be in place to ensure the security and proper management of the organization's tangible and intangible assets.
3. Timely and accurate financial information shall be compiled to fulfill all reporting and management requirements.

## **Fiscal Year**

The fiscal year of CCS is from July 1<sup>st</sup> to June 30<sup>th</sup>.

# **INTERNAL CONTROL STRUCTURE**

## **Background**

This manual establishes and describes the fiscal policies and procedures of CCS that have been established to achieve CCS's objectives. The control structure represents policies and procedures that affect CCS's ability to process, record, summarize and report financial information. This structure is established and maintained to reduce the potential unauthorized use of CCS's assets or misstatement of account balances. The contents of this chapter will demonstrate the internal controls that will be implemented to provide reasonable assurance regarding the achievement of objectives in the following categories; (1) Effectiveness and efficiency of operations; (2) Reliability of financial reporting; and (3) Compliance with applicable laws and regulations

The following four essential elements make up the internal control structure.

### **1. Internal Control Environment**

By implementing internal controls CCS establishes the importance of enforcing and maintaining accountability, transparency and accuracy in their day-to-day financial transactions. Factors that impact the internal control environment can include management and Board philosophy;

organizational structure; ways of assigning authority and responsibility; methods of management and control; personnel policies and practices; and external influences such as significant donor expectations.

## **2. Accounting System**

CCS has implemented an accounting system consisting of processes and documentation used to identify, compile, classify, record and report accounting transactions. These processes were established to: (1) identify and record all of the organization's fiscal transactions; (2) describe the transactions adequately in order to allow proper classification for financial reporting, and (3) specify the time period in which transactions occurred in order to record them in the proper accounting period.

## **3. Internal Control Procedures**

CCS has adopted a number of internal financial controls. These procedures are set up to strengthen CCS's internal control structure in order to safeguard the organization's assets. The internal financial controls consist of the following:

***Segregation of Duties:*** A hierarchical structure of authority and responsibility has been developed at CCS. Tasks are divided and allocated to guard against one individual having the ability to make an accounting error (either knowingly or unknowingly). This protects the school from any potential fraud or misappropriation of funds. In situations where there are an insufficient number of employees to achieve this because of budget constraints, a compensating control has been created at the school.

***Restricted Access:*** Physical access to valuable and moveable assets is restricted to authorized personnel.

***Document Control:*** In order to ensure that all documents are captured by the accounting system, all documents must be initialed and dated when recorded and then filed appropriately.

***Records Retention:*** Records will be maintained for the periods sufficient to satisfy IRS regulations, federal grant requirements, OMB A133 audit requirements, if applicable, and other legal needs as may be determined. Record retention requirements are reviewed annually with legal counsel and independent auditors to determine any necessary changes.

***Processing Controls:*** These are designed to identify any errors *before* they are posted to the



general ledger. Common processing controls are the following: (1) Source document matching; (2) Clerical accuracy of documents; and (3) General ledger account code checking.

**Reconciliation Controls:** These are designed to identify any errors *after* transactions have been posted and the general ledger has been run. The process involves reconciling selected general ledger control accounts to subsidiary ledgers. Reconciliation is completed by the Financial Consultant and approved by the CEO.

**Annual Independent Audit:** CCS's financial statements are audited annually by an independent audit firm selected by the Board of Trustees on the recommendation of the Finance Committee.

**Security of Financial Data:** The school's accounting software is accessible only to the CEO, Director of Finance, Staff Accountant, and Financial Consultants. Individual usernames and passwords will be issued for every user and their access will be limited according to their functionality and role within the school. All other hard copies of financial data, when not in use, will be secured in a designated area at the school.

**Risk Assessment:** This is designed to identify, analyze, and manage risk relevant to the preparation of accurate financial statements. It includes mitigating risks involving internal and/or external factors that might adversely affect the school's ability to properly record, process, summarize and report financial data.

## **4. Accounting Cycle**

The accounting cycle is designed to accurately process, record, summarize, and report transactions of CCS. CCS will maintain their accounting records and related financial reports on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when obligations are incurred (goods transferred or services rendered).

The component bookkeeping cycles fall into one of five primary functions:

### **1. Revenue, Accounts Receivable and Cash Receipts**

Key tasks in this area include:

- Processing cash receipts
- Making deposits
- Recording cash receipts in the general ledger and subsidiary records

- Performing month-end reconciliation procedures
- Processing general ledger integration for private donations/revenue
- Processing wire transfers into school accounts

## 2. **Purchases, Accounts Payable and Cash Disbursements**

Key tasks in this area include:

- Authorizing the procurement of goods and/or services
- Processing purchases (credit/debit cards, check, reimbursement)
- Processing invoices
- Issuing checks
- Recording checks in the general ledger and in cash disbursement journals
- Performing month-end reconciliation procedures
- Year-end reporting: Preparing 1099 forms
- Processing wire transfers out of school accounts

## 3. **Payroll**

ADP TotalSource, an outside service provider, will perform the payroll process. Their responsibilities include calculating appropriate amounts for employee and employer deductions related to taxes remitted to the Federal, State and City government agencies and voluntary and/or statutory deductions that may or may not require remittance to retirement plan trustees and garnishees, etc.

Key tasks in this area include:

- Obtaining and gathering payroll information
- Submitting information to ADP for processing
- Preparing payroll checks and depositing payroll taxes
- Performing quarterly and year end reconciliations
- Preparing quarterly payroll tax returns
- Preparing W-2s, 1095s, and other annual payroll tax returns

## 4. **General Ledger and Financial Statements**

Key tasks in this area include:

- Preparing monthly journal entries
- Reconciling bank accounts and other general ledger accounts
- Reviewing general ledger activity and posting adjusted journal entries
- Producing the financial statements
- Producing the annual budget

The general ledger process consists of posting the period's transactions to QuickBooks (the accounting software), which produces the financial statements. The CSBM Financial Consultants will reconcile the bank accounts, review the general ledger, prepare for the annual audit in conjunction with the CCS team, and prepare monthly financial statements which will be presented to the Board's Finance Committee. The statements to be included are discussed in detail in Section 5 below.

## **5. Budgets and Financial Reporting**

The CEO, CSBM Financial Consultants, and the Director of Finance are responsible for creating and updating 5-year budget projections for the school as well as the school's annual operating budget of income and expenses. The operating budget is reviewed and approved annually, first by the CEO, then by the Finance Committee and finally by the school's Board of Trustees and modified as necessary, with approval by the last day of the closing fiscal year. The 5-year projection is completed, reviewed and approved upon request.

The budgets are created and updated per program annually based on actual expenditures and programmatic changes that occur during the fiscal year. Creation of the annual operating budget is an interactive process led by the CEO and Director of Finance with input from the CSBM Senior Financial Consultant. This input is necessary to ensure enrollment is accurately represented per the charter agreement, and to make certain the staff can properly support the proposed number of enrolled students. Critical school program expenses should be represented in the budget to ensure reality is properly reflected. Historical information is used when available and applicable. The iterative process is repeated until the overall budget fairly represents the educational programs, revenues and expenses for the operating budget.

Once complete, the CEO and the Director of Finance presents the overall budget to the Finance Committee for review. The Committee will review and present the budget to the entire Board for approval. The budget must be approved and passed by June 30<sup>th</sup> before the start of the new fiscal year. Once approved, the implementation of, and accountability for, the budget is the responsibility of the CEO, and the Director of Finance.

After approval, the Director Finance uploads the budget into the accounting system. This budget is then used to run several monthly budget analysis reports. The following budget analysis reports are compiled by CSBM and submitted to the Director of Finance for the Board by the third Friday of each month; 1) Budget vs. Actual

Report and, 2) Budget vs. Forecast Report on a monthly basis. Budget vs. Actual variances of \$5,000.00 or more are described in the notes section of the report. The Director of Finance is responsible for making sure that significant differences are thoroughly researched and ultimately identified as either permanent or temporary. In the event that the variance significantly impacts the budget; the Director of Finance will ensure that a contingency budget is prepared. From a day-to-day operational standpoint, the CEO and Director of Finance may work with the Treasurer or the Chairperson of the Board of Trustees to resolve questions or issues related to the budget.

***Financial Reporting*** One week before each Board meeting, the following will be sent to the Finance Committee for review: (1) the budget vs. actual report for the operating budget; (2) the budget vs. forecast report for the operating budget; (3) the budget vs. actual report for the capital budget; (4) the budget vs. forecast report for the capital budget (5) balance sheet; (6) federal grant reports, as needed. The CEO and Director of Finance present these reports to the entire Board at each meeting. The Director of Finance, under the guidance of the CEO, will also interface with the Finance Committee of the Board. The Finance Committee may also request cash flow projections through the end of the fiscal year to identify the months that cash flow may run negative.

At the end of the year, the following key financial statements are produced:

1. Balance Sheet
2. Income Statement
3. Statement of Cash Flow
4. Statement of Functional Expenses

## **PROCESSING CASH RECEIPTS AND REVENUE**

### **Background**

CCS receives revenues from the following primary sources:

- Federal, State and City Government
- Corporations
- Foundations
- Individuals
- Fundraising

If total federal expenditures for the fiscal year should exceed \$750,000 (or current federal guidelines), an additional audit under the guidance of OMB Circular A-133<sup>1</sup> will be also conducted by the independent audit firm.

## **Processing and Recording Cash Receipts**

The Staff Accountant is responsible for recording cash receipts, EFT's and for generating checks in the accounting system and assigning them to the correct GL accounts. The Director of Finance will audit and review all transactions for accuracy and proper supporting documentation.

The Office Manager/Operations Manager/s sorts and delivers all the mail. Any mail addressed to a specific staff member is transferred, unopened, to the addressee. Any mail addressed generally to the school that is not a vendor statement, city/ state/federal agency, a credit/debit card statement or bank statement will be opened by the Operations Manager/s and reviewed in order to transfer it to the appropriate staff member or office. Magazines and catalogs addressed generally to the school should be transferred to the appropriate individual.

Once electronic bank statements are available, they are forwarded to the C S B M Finance Consultants for reconciling. Once the statement is reconciled, the reconciliation and the statement will be left for the CEO to review and sign it.

Mail that appears to contain a check should be left unopened and stamped as received and dated by the Operations Manager/s. The envelope should then be transferred immediately to the Director of Finance/Staff Accountant or held in a locked, secure location. Once opened by the Director of Finance/Staff Accountant, all checks must be stamped immediately in the designated endorsement area with "For Deposit Only", the appropriate bank account number and the name of the school. The Director of Finance/Staff Accountant will make a copy of the check, count any cash received and record it in the accounting system. Photocopies of all checks and correspondence will be made and the consultant will make the deposit the same day. If a deposit cannot be made, the checks and/or cash will be locked in the safe and deposited as soon as possible.

If the money received is not yet earned, it will be applied against the deferred revenues/unearned income general ledger account.

The Staff Accountant produces a Cash Receipts Journal to show the transaction as posted in the

accounting system. This is scanned with the copy of the check, copy of deposit slip, deposit receipt with bank-endorsed proof of deposit, and any correspondence that arrived with the check. Together, these documents comprise the Cash Receipts Packet for the respective transaction. All cash receipts and authorized transfers between accounts will be maintained in each fiscal year's Cash Receipts and Transfers electronic folder.

**Processing and Recording Revenue** Typically, grants received will be accompanied by specific agreements that explicitly or implicitly restrict their use and which impose unique reporting requirements – financial as well as performance. CCS's accounting and documentation system must be such that it is capable of meeting the individual requirements imposed by such grant agreements. Job codes and/or class codes will be attached to applicable expenses and assets so that associated grant revenues may be earned on an accrual basis. Inasmuch as the quality of grant agreements impacts its financial strength, CCS is committed to absolute adherence to this requirement in its reporting system. See OMNI Addendum for additional policies related to Federal funding.

***Processing Wire Transfers into School Accounts*** Government contracts which execute payments via wire transfer remit a wire transfer advice indicating the date and amount of the funds to be deposited in CCS's account. This wire transfer advice is processed in the same fashion as a deposit to the bank. All relevant documentation (wire transfer advice, wire transfer confirmation, etc.) should be retained and filed in the Cash Receipts and Transfers electronic folder under the proper bank account, in date order.

***Processing and Recording Transfers within School Accounts*** In order to maximize interest income, cash will be maintained in the savings account and transferred to the operating account for vendor payment and or payroll account for employee compensation. Transfers between CCS bank accounts shall be made only when properly authorized. The CEO approves the bank transfers. The Director of Finance processes bank transfers under \$500,000.00. Transfers above \$500,000.00 will be submitted to the CEO and the Board Treasurer for approval. In the event the CEO or Treasurer of the Board is not available for a signature, the Chairperson of The Board of Trustees will be able to approve transfers in place of one of those individuals.

Additionally, in the event that one of these individuals is not available for an in-person signature, the signatory may send an email stating his or her name and granting permission to execute the transfer, with the promise to sign the Transfer Authorization form in person at the first opportunity. The transfer may then be executed. As soon as the signatory is back on site, the original Transfer Authorization form will be signed in person and attached to the email granting permission. Any and all such correspondence must be retained and filed with the corresponding



transfer documents.

Once the transfer is authorized by the proper individual(s) and executed, the Transfer Authorization form and Transfer Confirmation Statements will be filed in the Cash Receipts and Transfers electronic folder in date order, under the bank account receiving funds by the Staff Accountant.

## **Federal Awards**

### **1. Certification of all reports and payment requests -**

*“By signing this report, I certify to the best of my knowledge and belief that the report is true, complete and accurate and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the federal award. I am aware that any false, fictitious, or fraudulent information or the omission of any material fact, may subject me to criminal civil or administrative penalties for fraud, false statements, false claims, or otherwise.”*

### **2. Drawdown/advance requirements**

*Drawdowns/advances must be disbursed within specified time and maintained in an insured account. The funds must also be in interest bearing account, if:*

- *Aggregate federal awards are over \$120,000, and*

### **3. Cost Requirements – we include a link to the site where this information can be**

**found.**

*All Costs Must Be:*

- *Necessary, Reasonable and Allocable*
- *Conform with federal law and grant terms*
- *Consistent with state and local policies*
- *Consistently treated*
- *In accordance with GAAP*
- *Not included as match*

- *Net of applicable credits*
- *Adequately documented*

### ***Revenue Recognition for Grants***

In instances where grant funds are received in advance of CCS expending money applicable to the grant, the grant funds are recorded in the accounting system as deferred revenue or a liability until the applicable expenses have been incurred. If the grant funds are received after the school has already expended money on goods or services that are covered under the grant, the grant funds can be recorded as revenue at the time of receipt. If the school has expended part of the grant before receiving the actual funds, the only funds that may be recorded as revenues are those that have already been spent. A corresponding receivable must also be booked to reflect the grant funds owed the school for the corresponding amount of funds expended. Any remaining grant money must be recorded as deferred revenue or a liability until the time the funds are actually expended by the school.

### ***Pledges or Grants Receivable***

When revenues are earned yet the cash has not been received for all or a portion of the grant/pledge, a receivable is recorded in the accounting system. When CCS receives an unconditional pledge, it will be acknowledged in a contribution /acknowledgement letter drafted by the Director of Finance, signed by the CEO, and sent to the donor. The CSBM Finance Consultants will enter the amount of the pledge into the general ledger, discounting to their present value any pledges that go beyond a year. The school will only recognize the pledge as revenue when an unconditional promise is made in writing. The CEO, Director of Finance and CSBM Financial Consultants will evaluate all pledges quarterly to verify that each item is still collectible and has been recorded properly in the accounting system.

### ***Revenue Recognition for Per-Pupil Funding***

Per-pupil funding is received by CCS on a bi-monthly basis, but recognized as revenues on a monthly basis.

### ***Government Cost-Reimbursement Contracts***

When an expense is incurred that is eligible for reimbursement through a government contract, the CSBM Finance Consultant, with input from the Director of Finance, attaches the

appropriate Job/Class Code to the expense. The CSBM Financial Consultant compiles a monthly report of expenses with Job/Class Codes so that revenue can be recognized accordingly in that month.

### ***Donated Goods and Services***

Donated goods and services can include office space, professional services such as outside counsel's legal advice, food, clothing, furniture and equipment, or bargain purchases of materials at prices less than market value. In addition, volunteers can provide free services, including administrative services, participation in fundraising events, and program services that are not accounted for. The Director of Finance records donated services at fair value or avoided cost, as determined by the donor and documented in writing. General Ledger entries are recorded to recognize the in-kind revenues and in-kind expenses by the Staff Accountant and reviewed by the CSBM Financial Consultants.

***Donated Materials and Supplies*** Donated materials are recorded as contributions to inventory or expenses in the period received and are recorded at their fair market value at the date of receipt. If materials are donated for a specific use, they are considered to be temporarily restricted contributions. The Director of Finance records donated materials and supplies at fair value or avoided cost, as determined by the donor and documented in writing. General Ledger entries are recorded to recognize the in-kind revenues and in-kind expenses by the Staff Accountant and reviewed by the CSBM Financial Consultants.

***Donated Property and Equipment*** Property donations received without donor-imposed stipulations are recorded as unrestricted contributions, as determined by the donor and documented in writing. General Ledger entries are recorded to recognize the in-kind revenues and in-kind expenses by the Staff Accountant and reviewed by the CSBM Financial Consultants.

***Donated Stocks*** In the event that the school receives donated stocks from a donor, the CSBM Financial Consultant records the value of these stocks in the accounting system at the time of receipt. General Ledger entries are recorded to recognize transactions related to the donation of stocks. At the end of each quarter the Director of Finance will attain the current market value (CMV) of the stocks and advise the CSBM Financial Consultants who will book an entry to record the unrealized loss or gain of the stock. This entry will be reviewed monthly by the CSBM Financial Consultants.

***Contributions Acknowledgment Letter*** When a school receives a donation a contribution /acknowledgement letter stating the value of the donation is drafted by the Director of

Finance, signed by the CEO and sent to the donor. A copy of this letter is attached to the check once received and filed in the Cash Receipts or Transfers electronic folder under the proper bank account, in date order.

**Accounts Receivable Aging** Accounts receivables outstanding are aged on a thirty, sixty, ninety, and over-ninety day basis. The Director of Finance should review the accounts receivable aging monthly, determine which invoices are collectible, and follow the necessary requirements based on the type of funding, in order to collect. For accounts receivable deemed uncollectible, the Director of Finance will confirm that the CEO is in agreement, then credit and debit the appropriate revenue and accounts receivable general ledger codes.

## **PROCESSING PURCHASES AND ACCOUNTS PAYABLE**

**Background** CCS procures only those items and services that are required to fulfill the mission and/or fill a bona fide need. Procurements are made using best value contracting, which entails assessing the best value considering quality, performance and price. This is achieved by the Director of Finance, who has the annual responsibility of reviewing the newly approved budget to uncover trends of orders and opportunities for clustering orders to achieve volume discounts.

**Required Signatures** The CEO, Director of Finance, and/or Director of Operations approves all purchase requests.

CCS adheres to the following objectives:

1. Procurements will be completely impartial based strictly on the merits of supplier and contractor proposals and applicable related considerations such as delivery, quantity, quality, etc.
2. The school will make all purchases in the best interests of the school and its funding sources and in accordance with any grant restrictions as applicable.
3. The school will obtain quality supplies/services needed for delivery at the time and place required.
4. The school will buy from reliable sources of supply.
5. The school will obtain maximum value for all expenditures.
6. The school will deal fairly and impartially with all vendors.
7. The School will not contract with vendors who have been suspended or debarred.
8. The school will be above suspicion of unethical behavior at all times; avoid any conflict of interest, related parties or even the appearance of a conflict of interest in CCS supplier

relationships. The school's conflict of interest policies are described in its bylaws.

In all purchasing situations, CCS utilizes the following procurement guidelines:

- If the vendor has a contract with New York City and/or New York State then they are called "preferred vendors" and no bidding is required.
  - If the vendor's price is lower than the New York City and/or New York State approved vendor pricing for comparable products/services then no bidding is required.
  - If the vendor is providing a unique service or product that is not offered by other vendors then they are called "sole vendors" and no bidding is required. However, it does require a letter describing the unique service.
- If the vendor is not a "preferred vendor" or a "sole vendor" then a competitive bidding procedure is put into effect. This only applies to purchase orders with a total exceeding \$20,000.00. A description of the competitive bidding procedure follows.
- Proposals for Financial, Audit, Academic and Specialized Management services will be invited periodically.

### ***Competitive Bidding Procedure***

- ***Contracts and/or purchases under \$20,000.00*** - The school uses sound business practices when procuring goods and services for amounts less than \$20,000.00.
- ***Contracts and/or purchases greater \$20,000.00*** - The school seeks price quotes from at least three vendors and awards the contract to the qualified vendor offering the supply or service needed for the lowest price. Challenge Charter Schools uses a Request for Proposals (RFP) to solicit proposals for specific services. CPCS may hold more than one round seeking proposals for each RFP. The selected proposal is based on a number of criteria, including the amount of qualified proposals submitted. CPCS aims to have at least 3 proposals submitted and commits to providing ample opportunity for such a request. However, in the event less than 3 proposals are submitted, CPCS chooses amongst the number of qualified proposals submitted. The Director of Operations is responsible for soliciting and documenting these quotes and the CEO must provide final approval. Awards may be made to a vendor other than the low bidder in circumstances where the higher bid demonstrates best value contracting procedures to the school. In such situations, the Director of Operations shall prepare a justification statement for such awards, furnishing a brief explanation of the factors leading to such a decision. The CEO must approve the final bid.

***Purchases Funded with Federal Awards*** Competitive quotes are required for goods and services over \$3,000 (up to schools bidding requirements stated above.)

## **Approval**

Approval to fulfill a purchase order is garnered by first submitting a request via the purchase order system - Procurify.

A Purchase Request can be solicited and submitted by any qualified CCS employee who has access to the purchase order system. Requests are forwarded to the CEO, Director of Finance, and/or the Director of Operations for review and approval. All Purchase Requests require two approvals, one of which must be the CEO. In the event that any one of the previously mentioned authorized approvers are not available, the Chairperson of the Board of Trustees will be able to approve the purchase request in place of one of those individuals. The approved Purchase Request is reviewed and transferred to the Director of Operations/Operations Manager/Coordinator to complete procurement as detailed below.

## **Issuance and Monitoring of Purchase Orders**

The Director of Finance works closely with the CSBM Financial Consultants to ensure that all necessary instructional and administrative purchases are made in a timely and cost-effective manner and, when applicable, in accordance with grant restrictions. It is imperative that for all products and non-recurring services a Purchase Request be submitted and approved as outlined above. The approved Purchase Request is submitted to the Director of Operations/Operations Manager/Coordinator for processing. He/she is responsible for ensuring adherence to the school's procurement guidelines and determining whether the order exceeds the thresholds requiring competitive bidding. All purchasing thresholds apply to the entire order, not single items. The Director of Operations is responsible for conducting all competitive bidding procedures, when required. In these cases, all documentation of applicable bids and/or quotes obtained will be retained and filed in the Competitive Bidding electronic folder, organized by the check number that ultimately paid for the item(s) in the order.

After approval of the purchase request, the information is then submitted to the Operations Manager/Coordinator to create a Purchase Order (PO) which is sent to the vendor, accompanied by any required documentation.



## **Receipt of Goods**

All goods purchased by the school are delivered directly to the school. It is the responsibility of the Operations Manager/Coordinator. The Operations Manager/Coordinator is responsible for opening the box(es) and obtaining the packing slip(s). The packing slip will be reviewed for accuracy, stamped as received, signed and uploaded to the purchase request system. The Operations Manager/Coordinator will check the packing slip against the original PO. In instances where there is no packing slip, a Receipt Acknowledgement Form is to be filled out. If everything is correct and the contents of the entire purchase were received and documented on the packing slip, the packing slip will be uploaded into the system.

If everything is not correct with the order, the Director of Operations will contact the vendor for a return/credit to the account. When discrepancies occur, they are investigated and resolved by the Director of Operations.

## **Exemption from Sales Tax**

CCS is exempt from state and federal tax. As such, the school is exempt from sales taxes on goods purchased for their own internal use and services. It is the responsibility of the Director of Operations to ensure that all vendors have a copy of the sales tax exemption letter allowing the organization to be exempt from sales taxes. In the event that sales tax was charged, it is the duty of the Director of Operations to pursue a full refund.

## **Reimbursable Expenses**

In situations where an emergency purchase is required in short order and the total of the purchase is under \$50.00, staff may make the purchase with their own funds and apply for reimbursement (if approval is given prior to purchase). Reimbursable expenses will require pre-approval by the CEO or Director of Finance via the Expense Reimbursement form. Expenses that have not been pre-approved will not be reimbursed. In the event that the Director of Operations requires reimbursement, the CEO must approve his/her expenses. It is the employee's responsibility to seek approval prior to incurring costs.

Receipts are required for all expenditures requiring reimbursement. Once expenses have been

incurred, requests for reimbursement should be made within 30 days of expense via an Expense Reimbursement form. All receipts should be legible and itemized. These documents are submitted to the employee's supervisor for review and approval. Upon approval, they are forwarded to the Director of Finance for processing. Reimbursements are processed via payroll.

Employees should note that the school is tax exempt and therefore does not reimburse employees for tax. A copy of the Tax Exempt Certificate may be obtained from the Finance department.

## **Travel Expenses**

Travel arrangements will be purchased using the school debit card. In situations where expenses are incurred during the course of business travel, staff may apply for expense reimbursement. Expectations for daily expenses or per diem allowances will be determined prior to the employee

trip. Employees should file for reimbursement in the manner described in the above section. Receipts are required for all expenditures requiring reimbursement, and requests for reimbursement must be made within 30 days of expense. The reimbursement request must be pre-approved by the Director of Finance. In the event that a Principal requires travel reimbursement, the CEO, Treasurer or Chair of the Board must approve his/her expenses.

### ***Mileage Reimbursement***

All employees are reimbursed at the standard mileage rate per mile as determined by the Internal Revenue Service for use of their own vehicle for business-related travel. Parking fees and tolls paid are reimbursable if supported by receipts.

All employees requesting such mileage reimbursement are required to furnish a Travel Report containing the destination of each trip, its purpose and the miles driven, parking fees and tolls. All corresponding receipts must be legible and submitted. The documentation must be submitted to the Director of Finance for approval within 30 days of the travel date in order for the employee to receive reimbursement.

## **Debit Cards**

CCS holds 3 debit cards in the names of the CEO, Director of Finance, and the Director of Operations. The Debit card may be used for expenditures as outlined in prior pages of this policy manual. In addition all approval and budgetary restrictions shall apply.

The debit card as a payment option still requires a purchase request with approvals. Once the process is complete, the appropriate cardholder may execute the purchase, making sure to retain all receipts.

Debit Card purchases made by the CEO will be approved by the Board Treasurer or Chairperson.

The approved Debit Card Purchase Requests and receipt(s) are submitted to the Director of Finance for processing. This includes the coding of each expense for the month, so that each can be properly recorded. The charges are entered in QuickBooks by the Staff Accountant.

## **PROCESSING CASH DISBURSEMENTS**

### **Processing Invoices**

All invoices are mailed or emailed to CCS directly. The Staff Accountant is responsible for assigning the proper accounting codes per the Chart of Accounts. He/she is responsible for collecting accounts payable documentation required for processing invoices. The Operations Manager/Coordinator will assist in ensuring the PO, payment details, and packing slip are all consistent with the invoice.

If an invoice is received prior to receipt of goods, the Staff Account will hold until the above documentation is ready.

Once the goods have been received (or in the case that the shipment had already been received at the time of invoice arrival), the Operations Manager/Coordinator submits the invoice with the corresponding documentation to the Finance Department. A complete Cash Disbursement packet includes an invoice/packing slip/purchase order.

Invoices shall be processed weekly by the Staff Accountant. He/she establishes the vendor file in the accounting system and reviews the invoice for any purchase discount dates and properly captures the discount period in the system. The Staff Accountant posts invoices to the accounting system with the correct general ledger codes and then has the Director of Finance review the bills to be paid.

## **Cutting Checks**

Blank checks are maintained in a safe, in a secure location. All checks are prenumbered, voucher style, containing one stub for the vendor (attached to all outgoing checks) and one to be scanned with all supporting disbursement documents.

Checks are run on a weekly basis or as needed by the Staff Accountant and vendors are paid based on terms of the invoices, as recorded within the system. Check preparation and signatures are prepared not later than the due date, consistent with available discounts if available.

The Director of Finance, Director of Operations and the CEO are signatories on the checking account. All checks require dual signatures, one of which must be the CEO.

The Staff Accountant processes payment for the invoice and creates a check. The check is submitted to the required signatories (see above) for signature(s), along with the corresponding Cash Disbursement packet (invoice/packing slip/ purchase order). At the time the check is signed, any required signatories should review the supporting documentation to ensure they are signing a check for the correct amount and to the correct payee. Signed checks are scanned and kept in an electronic folder for audit purposes by check number order. The Staff Accountant mails the check to the vendor awaiting payment. Electronic fund transfers may also be used, where the same authorizations as checks will be obtained using an Electronic Payment Authorization form. See below for details.

In no event shall an authorized signatory approve an invoice, execute a check, or authorize a disbursement of any kind, payable to him/herself.

Any and all voided checks should be stamped "VOID" with the date and filed in check number order.

## **Online/Phone/Fax/EFT Payments**

Payments made online or by phone, fax, or electronic funds transfer (EFT) may be processed by the Director of Finance only after an Electronic Payment Authorization form is approved by the proper signatories (detailed above). The Electronic Payment Authorization form will take the place of a traditional check. Any such payment is documented and filed with the invoice. QuickBooks creates journal entries based on the vendor as cash is credited and the appropriate

expense type is debited. Electronic payments will be recognized in QuickBooks just as if it were a check, by entering a unique transaction number in place of the check number. The Electronic Cash Disbursement packet, composed of Electronic Payment Authorization form, confirmation page, and any other supporting documentation, is scanned and filed in date order.

## **Recurring Expenses**

Recurring expenses do not require any sort of special treatment. Payments for goods and services that are required on a regular basis (e.g. equipment lease, insurance payments, rent) are handled in the same manner as non-recurring expenses, as described above. Check request and purchase order forms are not necessary for these types of expenses such as insurance payments and lease payments.

## **Accounts Payable Aging**

Accounts payables outstanding are aged on a thirty, sixty, ninety, and over-ninety day basis. The Director of Finance will review the accounts payable aging monthly, determine the available cash balances while taking into consideration other cash requirements in the near future, and communicate approval of bills to be paid to the Staff Accountant.

## **Outstanding Checks**

In the event that a check has been disbursed to a vendor for a product or service and the check has not been deposited over a period of at least three months, the Staff Accountant will contact the vendor to confirm whether it is still in-hand, or whether another check should be reissued. If the check is still in hand, the Staff Accountant will encourage the vendor to deposit the check within one week. In the event that a vendor requests for a check to be reissued, the Staff Accountant will inform the Director of Finance of the request and void the original check in the accounting system. The Staff Accountant will photocopy the backup documentation that was attached to the original payment, obtain approval according to the check approval policies, confirm all vendor information, and send the check to the vendor. In the event the vendor cannot be contacted by phone, letter, or email, the Staff Accountant will confirm that the Director of Finance is in agreement to write the check off, then make the appropriate entries in the accounting system.

In the event that a check is from the previous fiscal year is not cashed, the check will be voided as a journal entry to the appropriate cash and expense general ledger codes in the

current fiscal year, so as to not alter the ending balances for the prior fiscal year. In the event the vendor confirms payment was already made via an alternative method not recorded in the accounting system, an investigation will be conducted to understand how the original payment was made and then make the appropriate entries in the accounting system. In the event the outstanding check exceeds \$250.00, the Staff Accountant in consultation with the Director of Finance will work with the bank to issue a stop payment on the check to ensure that it is not cashed.

## **Insurance Coverage**

Insurance coverage is maintained pursuant to applicable law.

Currently, CCS maintains insurance policies, including: Commercial Umbrella Liability, Commercial General Liability, Workers' Compensation, Student Accident Excess Liability, Directors' Errors and Omissions, and Directors and Officers, and NY State Disability and Property Insurance. See Annex 3

The Board of Trustees, CEO, the Director of Finance will conduct a semiannual review of coverage amounts. The purpose of this review will be to ensure there are adequate means by which to preserve the school's assets and lower the risk of being under-insured. Any proposed changes must be approved by the Board of Trustees and recorded in board meeting minutes. New coverage will be executed by the Director of Finance. The Director of Finance is responsible for procuring annual renewals with the school's insurance broker. Quotes for renewal will be procured at least one month in advance of a policy's expiration, and presented to the Board of Trustees for review and approval. The Treasurer of the Board participates in this review.

The Director of Finance maintains original copies of all insurance policies at the school, filed in the Insurance Binder by type of insurance. A new binder is created for each fiscal year. When possible, copies of all current insurance policies are saved electronically on a server where the leadership team can view and access the information. CCS requires proof of adequate insurance coverage from all prospective contractors, as deemed applicable by the Board of Trustees.

## **Political Contributions**

No funds or assets of CCS may be contributed to any political party or organization or to any individual who either holds public office or is a candidate for public office. CCS also cannot be involved with any committee or other organization that raises funds for political purposes. Examples of prohibited activities are:



- Political contributions by an employee that are reimbursed by the school organization.
- Purchased by the organization of tickets for political fundraising events.
- Contributions in kind, such as lending employees to political parties or using school assets in political campaigns.

## **MANAGEMENT OF CASH**

### **Accounts**

CCS has the following bank accounts with HSBC, NA; 1) Checking Account (Operating Account), 2) Debit, 3) Escrow and 4) Savings account to earn interest. In all instances, the school is utilizing its accounts in a way that safely maximizes its overall interest income. The school has 3 authorized signatories on the primary operating account; the CEO, the Director of Finance, and the Director of Operations. Bank statements are available at the end of the month, and forwarded to the CSBM Financial Consultants for reconciliation.

In the event that the organization wishes to open a new bank account, board approval is required. As part of the approval, the Board must describe the purpose of the account, signatories, and signatories' authority. The vote to approve and all associated determinations must be recorded in the board minutes. Should the school wish to close a bank account, Board approval is also required and will be documented in board minutes.

CCS recognizes that federal insurance on deposits with any bank is limited to a total of \$250,000.00<sup>2</sup>, regardless of the number of accounts held. In the event the balance in a school account is anticipated to be in excess of the insurance coverage, a “re-positioning” agreement is to be negotiated with the financial institution in order to secure such deposits in excess of federal coverage.

### **Bank Statements**

The procedures to follow when processing the receipt of Bank Statements are stated in “Chapter 2: Processing & Recording Cash Receipts” .

### **Bank Reconciliation**

Monthly bank account reconciliations are processed using the QuickBooks Bank Reconciliation

module. This preparation is accomplished by the CSBM Financial Consultants, who identifies reconciling items to ensure that cash is being accounted for properly. Any irregularities shall immediately be reported to the CEO, Director of Finance, and the Treasurer of the Board. A reconciled Bank Reconciliation report from QuickBooks is printed and attached to the bank statement. The completed report is submitted to the CEO & Director of Finance for review, initialed by each, scanned and filed for audit purposes.

<sup>2</sup> Federal Deposit Insurance Corporation; <http://www.fdic.gov/deposit/deposits/index.html>; Accessed on 07/2010

## **PAYROLL**

### **Hiring**

CCS's philosophy is that success depends on hiring highly qualified professionals who are dedicated to ensuring that the services rendered to the students are of high standards. Under the direction of the CEO, with consultation and consent of the Board, will recruit highly qualified candidates to fill positions and meet its mission.

Requests for new employees are approved by the CEO and compared with the approved annual personnel budget. Potential employees will be recruited through a comprehensive process that includes advertisements in national newspapers and educational journals, extensive networking and/or use of regional and national educational search firms. Any new hire will be subject to a full investigation, including a background check, fingerprinting, and references from former employers. Once the new employee is approved to be hired, a contract with the established salary is issued by the Director of Finance. The Director of Finance will collect all necessary payroll data for entry into the ADP TotalSource employment portal. If a situation arises where an employee must begin service before fingerprint clearance is obtained, the employee must receive an Emergency Conditional Appointment that has been approved by CCS's Board of Trustees. Under a conditional appointment, the staff person will be supervised on a regular basis to ensure the safety of students. Employees who have never been fingerprinted for the New York State Education Department or the New York City Board of Education must be fingerprinted at the New York City Center for Charter School Excellence, New York City Board of Education Office in Brooklyn, any police precinct, or another entity arranged or approved by CCS.

### **Salary Determination**

CCS has established a method for determining compensation for all instructional and

non-instructional staff positions. DOE salary guidelines are used as a guide to create a competitive wage structure aimed to attract potential staff members with wages superior to DOE. Each year, the CEO will review and refine the schedule to ensure that the percentage increase above DOE will be attractive to new hires as well as retaining current staff members. The schedule is presented to the Board for final approval as part of the budget approval and recruitment process. Non instructional staff schedules are established by the CEO and Director of Finance and approved by the Board as part of the budget and hiring process. The Board of Trustees determines the salaries for the CEO and upon recommendation by the CEO the salaries for key employees (Principals, Assistant Principals, and other designated school leaders). Any such decisions will be captured in the Board meeting minutes as a part of the annual budget approval. Any changes to a staff member's salary will be approved by the CEO in writing or electronically and documented via an updated employee contract. A copy of the contract will be maintained in the employee file.

## **Bonus Policy**

Bonus calculations, requirements, and eligibility are determined by the Board of Trustees, outlined explicitly, and recorded in the meeting minutes. A schedule is devised by the CEO which would then be submitted to the Board for their approval.

## **Compensation Accrual**

Although each fiscal year starts on July 1st and ends on June 30th, not every staff member's service start and end dates will mirror the fiscal year. In order to accurately record these expenses according to GAAP wages may be accrued. For example, if a teacher works from August 16th through June 30th, yet is paid from August 16th through August 15th, 1.5 months of wages will be accrued to the prior fiscal year for the period of July 1st to August 15th. Wages will be accrued according to the start and end dates of pay in order to recognize expenses in the correct fiscal year.

## **Employees vs. Independent Contractors**

When CCS makes the choice to utilize an independent contractor, it first ensures that the individual does qualify as an independent contractor and should not be categorized as a regular employee. A bona fide independent contractor does not have taxes withheld and typically invoices the school to receive payment. Before the school engages an independent contractor, it sets up the relationship in such a way as to ensure that the status is in accordance with

employment and tax law. Generally, if a worker is being managed closely on a day-to-day basis, he or she must be paid as an employee and have statutory deductions taken from his/her paycheck. In analyzing whether or not a worker qualifies as an independent contractor, the school should review each of the questions below.

**The following questions are designed as a guide to help delineate between employees and contractors:**

- How much control does the employer exercise over the worker?
- Who sets the hours and schedule for the worker?
- How much control does the worker have over the manner in which they go about their work – i.e. does the employer dictate how the job is done or simply expect the job to be finished?
- Does the worker use his or her own tools or equipment?
- Is the worker located on the employer's premises or does s/he work out of his or her own space?
- Is the worker exclusively employed by the employer or free to contract with others to provide the same or a similar service?
- Do the contract terms pay the worker a fixed sum, with the obligation to pay expenses, payroll taxes, and any relevant benefits resting with the worker?
- Does the worker use company letterhead?
- Who pays for the worker's expenses?

**Utilization of Independent Contractors/Consultants**

Once the determination has been made that a worker is an independent contractor, the school creates a written contract directly identifying the individual's status as an independent contractor and detailing why the relationship is as such. Part of the contract should enumerate the rights and responsibilities on both sides of the independent contractor agreement. This includes clearly identifying the worker's responsibility to pay estimated tax, self-employment tax, and so on. The utilization of all consultants and contract personnel are sufficiently evidenced by:

- a. Details of all agreements (e.g., work requirements, rate of compensation, and nature and amount of other expenses, if any) with the individuals or organizations providing the services and details of actual services performed.
- b. Invoices or billings submitted by consultants, including sufficient detail as to the time expended and nature of the actual services performed.

c. The use of a management contract for educational and administrative services will clearly identify the contractor's performance requirements, including students' academic achievement, contractor's compensation and ACLS's rights to educational curricula and intellectual property developed (if applicable).

In processing payment for any independent contractor, a W-9 form must be filled out prior to issuance of the first payment for services provided. In all cases where compensation exceeded the \$600.00, a 1099-Misc will be issued, as required by law.

## **Obtaining Payroll Information**

The Director of Finance is responsible for the following:

***Establishing a Personnel File for Each Employee*** The personnel file serves as a chronological performance record throughout the employee's tenure with the organization and, as such, is kept secure and confidential. Personnel records are kept for a minimum of ten years. All personnel files must be kept in a locked file cabinet. Access to such personnel files is limited to the CEO, Principals, Director of Finance, and CSBM Financial Consultants. Employee files are the sole property of CCS. No employee can review or access his or her own personnel file without the written permission of the CEO. The employee will be provided with the opportunity to rebut and respond to any document contained in the personnel file in writing. All materials associated with the rebuttal and response shall stay in the personnel file. Any employee may examine his or her personnel file in the presence of the Principals or Director of Finance. The employee may take written notes concerning the contents of the personnel file, and may add comments for inclusion in the file. No personnel file is to be copied or removed from the office where it is kept unless expressly permitted in writing by the CEO.

A separate binder in a locked location is maintained for I-9s, (including copies of Driver's Licenses/State IDs and Social Security Cards or Passports), as required by the U.S. Department of Homeland Security. Each I-9 form is filled out entirely in the same color ink. All information entered on the I-9 is verified by the Director of Finance who signs off on the form after seeing original copies of all required documentation (copies are only made for the file, and are not acceptable forms of initial verification).

CCS complies with the laws and general principles of employee confidentiality as set forth in the Health Insurance Portability and Accountability Act (HIPAA)<sup>4</sup> with regard to the dissemination of private health information (PHI) of school employees. In order to comply with all rules and regulations, including the Americans with Disabilities Act (ADA)<sup>5</sup>, CCS will keep all medical records and all other related documents separate from the personnel file. Employees should

consult with the Director of Finance for further information concerning the school's privacy practices.

Annex 4 contains a list of documents to be completed upon employment and filed according to Federal, State and Local regulations and Human Resources best policies and practices.

***Employee Information*** In order to prepare a payroll, the Director of Finance obtains and maintains the following information for each employee:

Information	Source of Data
Name and Address	W-4
Social Security Number (SSN)	W-4
Date of Birth	I-9
Job Title	Job Description
Wage Rate	Employee Agreement/offer of Employment
Withholding Status	W-4
Other authorized deductions	Employer information sheet

### ***Analyzing Job Information***

The Fair Labor Standards Act (FLSA)<sup>6</sup> sets employee minimum wage and overtime requirements. Job positions are classified as either exempt or non-exempt from the requirements. These requirements are summarized below and are adhered to by the school.

Attribute	Exempt	Non-exempt
Payment Amount	The employer pays an exempt employee a fixed salary for any and all work performed during a work week. Minimum wage and overtime pay requirements do not apply.	The employer may pay a non-exempt employee using an hourly, salary, commission, or any other method. Total compensation must be at least the minimum wage for all hours plus overtime pay for hours over the maximum.
Pay deductions	Generally, deductions for time not worked may not be made from salary.	The employer pays a non-exempt employee only for the hours worked. Therefore, wage deductions may be made for tardiness, full- or partial-day absences, and any time the employee does not work.



**NON-EXEMPT employees** are entitled to overtime pay for all hours worked over 40 hours in a workweek under the Fair Labor Standards Act. Non-exempt employees do not receive compensation for their lunchtime and they may not work during lunchtime.

<sup>6</sup> Fair Labor Standards Act (FLSA); <http://www.dol.gov/whd/flsa/index.htm> ; access on 07/2010

**EXEMPT employees** are not entitled to overtime pay under the Fair Labor Standards Act.

In addition to the above categories, each employee will belong to one other employment category:

- **REGULAR FULL-TIME employees** are those who are not in a temporary status and who are regularly scheduled to work CCS's full-time schedule. A regular full-time employee is one who works forty (40) or more hours per week.
- **PART-TIME employees** are those who are not in a temporary status and who work continuously for a specified number of hours per week, which is at least twenty (20) hours per week and less than a regular schedule of forty (40) or more hours per week. Part-time employees receive all legally mandated benefits (such as Social Security and workers' compensation insurance).
- **TEMPORARY employees** are those that are hired for short-term periods, usually no longer than 6 months. They will receive all legally mandated benefits but are not eligible for CCS's discretionary benefits.

Additionally, employees may be hired as ten- or twelve-month employees. Ten-month employees include, but are not limited to teachers and program staff. Twelve-month employees include most administrative employees. This determination is made at the time of hire and is indicated in the employee's hire letter or employment contract, if applicable.

### ***Withholding Status***

The completed W-4 and IT-2104 forms serve as a basis for employee withholding. If an employee needs to change withholding allowances, the employee must file amended W-4 and IT-2104 forms within 10 days of an event that *increases or decreases* the number of withholding allowances. An employee may amend his/her W-4 and IT-2104 forms to increase the number of withholding allowances at any time. In addition, employees are required to notify the Director of Finance of any change in name, family status, address, telephone number, emergency contact or other information concerning personnel data held or used by CCS within two (2) weeks of any

change. Any employee who fails to notify the Director of Finance of any change in the above information within the two-week reporting period may be subject to disciplinary action, including termination of employment.

When W-4 and IT-2104 forms are received, the school's finance team will comply with the new withholding instructions by the next payroll period. The withholding instructions will usually continue to apply unless and until the employee amends the W- 4 and IT-2104 forms.

Although not obligated to evaluate an employee's number of exemptions, the school has three duties relating to the contents of the W-4 and IT-2104 forms:

1. Disregard invalid W-4 and IT-2104 forms. A form is rendered invalid if the employee changes or adds language to the form.
2. Report excessive allowances. The organization is required to send copies of all W- 4 and IT-2104 forms claiming more than 10 withholding allowances along with the organization Form 941 to the IRS.
3. Report full exemptions. The organization is required to send the IRS all claims for full exemptions from withholdings by employees with normal weekly wages of more than \$200.00.

Because of their importance to both the IRS and to employees, the school retains signed originals of the W-4 and IT-2104 forms (no copies) for four years after the annual employment tax returns are filed.

## **Time Reporting Procedures**

Employees are instructed on the proper charging of time to assure the accuracy of recorded time to cost objectives.

The Director of Finance will keep track of all sick days, personal days, vacation days, professional development days, holidays, bereavement or any other days that exempt employees are not at work in the ADP TotalSource system. This is reviewed and approved by the CEO on a monthly basis.

All employees are responsible for recording the actual time they have worked by swiping in and out with an employer issued ID card. Federal and state laws require CCS to keep an accurate

record of time worked in order to calculate pay and benefits. CCS complies with applicable federal, state and local wage and hour laws. If an employee suspects that an error in pay has been made, the employee must immediately bring the issue to his or her supervisor's attention for prompt investigation and any necessary correction will be made. CCS will not tolerate any form of retaliation against an employee who reports a violation, files a complaint, or cooperates in an investigation concerning payment of wages. Violators of this policy will be subject to disciplinary action, up to and including termination of employment.

Time worked is solely the time actually spent on the job performing assigned duties and should not include any time that is spent not working or any time off that is taken during the workday. All employees must accurately record the time they begin and end work, the time they begin and end each meal period, and the beginning and ending time of any split shift or departure from work for personal reasons. All overtime work must be approved by the supervisor before it is performed. Violators of this policy will be subject to disciplinary action, up to and including termination of employment.

Altering, falsifying, or tampering with time records or recording time on another employee's time record will result in disciplinary action, up to and including termination.

Salaried, exempt employees are paid their entire salary for every day in which they perform any work. Deductions from an exempt employee's pre-determined salary or charge against an exempt employee's accrued leave may be taken under one of the following circumstances, unless otherwise prohibited by law:

1. the employee is absent from work for one or more full days for personal reasons (other than sickness or disability);
2. the employee is absent for one or more full days due to sickness or disability and has exhausted or has not yet accrued enough leave time;
3. the deduction is made to offset any amounts received as payment for jury fees, witness fees, or military pay;
4. the employee is on an unpaid disciplinary suspension imposed in good faith for violating published workplace conduct rules (e.g., rules against workplace harassment or safety rules of major significance);
5. it is the employee's first or last week of employment and he/she is paid a proportionate part of his/her full salary.
6. the employee has exhausted or has not yet accrued enough leave time to offset one full day absence from work or lateness.

CCS makes a good faith effort to comply with this salary policy. If, however, an employee

believes an improper deduction has been taken from his/her salary, the employee should contact the Director of Finance who will investigate the deduction and any discrepancies and advise the employee of his/her findings. If the Director of Finance determines that a deduction was incorrectly made, CCS will reimburse the employee for that deduction in the subsequent payroll once that adjustment is approved by the CEO.

Overtime pay applies only to non-exempt employees. When operating requirements or other organizational needs cannot be met during regular working hours, employees may be required to work overtime. Whenever possible, employees will be given the opportunity to volunteer for overtime work assignments, and every effort will be made to distribute overtime opportunities as equitably as possible to all employees qualified to perform the required work. Overtime pay is provided to non-exempt employees in accordance with federal and state wage and hour laws that generally require time-and- one-half the employee's regular rate of pay for any hours worked beyond 40 hours in a workweek. Overtime pay is based on actual hours worked.

- If federal funds are used for salaries, then time distribution records are required and must accurately reflect the work performed for each award.
  - Employees working under one federal grant are required to prepare and sign semi-annual time certification.
  - Employees working under multiple federal grants are required to prepare and sign a monthly Personnel Activity Report.

Time off for no-fault days, leaves of absence, and unpaid lunch hours will not be considered hours worked for purposes of calculating overtime pay. All overtime work must have the supervisor's prior authorization. Employees who work overtime without prior authorization will be subject to disciplinary action, up to and including termination of employment.

## **Processing Payroll**

The Director of Finance will develop a spreadsheet containing the organization's entire payroll which he/she will maintain and update each payroll period. The Director of Finance will input the approved payroll data into the ADP TotalSource system, creating an official Payroll Register Preview. The ADP Payroll Register Preview is reconciled to the spreadsheet maintained by the Director of Finance who reviews and forwards both documents to the CEO for approval. Once approved, the Director of Finance will submit the payroll to ADP TotalSource for final processing. The ADP Payroll Register Preview as well as the other generated payroll reports are

filed electronically. This process is repeated every pay period, with any and all changes to payroll recipients or amounts reflected in the spreadsheet.

Payroll Processing is comprised of the following:

<b>Responsibility</b>	<b>Performed By</b>
Obtaining/Processing Payroll Information	Director of Finance
Computing Wages	ADP TotalSource
Performing Pay Period Activities	ADP TotalSource
Preparing various annual payroll tax returns	ADP TotalSource
Preparing 1099's*	Director of Finance

\*for independent contractors, LLPs and LLCs only

Pay periods are semi-monthly; the first pay period is on the 15<sup>th</sup> day of the month and the second pay period of the month is on the last day of the month. The bi-monthly pay schedule is made up of twenty-four (24) pay periods per year. 10-month salaried employees' (i.e. Administrators, Managers, Secretaries and clerks) pay is spread out over these 24 pay periods to cover the summer months. 12-month employees will follow the same pay schedule as the 10-month salaried employees. Part-time hourly employees are only paid for time worked. Changes will be made and announced in advance whenever CCS holidays or closings interfere with the normal pay schedule.

Once payroll documents are received from the payroll vendor (e.g., calculations, payrolls and payroll summaries), they are compared with timecards, pay rates, payroll deductions, compensated absences etc. by the Director of Finance.

If an employee is given a paper paycheck and loses that check, he or she must submit a written request for a new check to be issued to the Director of Finance . The request must indicate the date on the check, the pay period it covered, and the amount. The employee must also certify that he or she believes the check to be lost and that if the employee finds the check, he or she will return it to CCS's Director of Finance. A new paycheck will be issued to the employee as soon as practicable after the request is submitted.

### **Payroll Tax Compliance**

The payroll vendor is responsible for the preparation of the periodic payroll tax filings. The

CSBM Financial Consultants are responsible for reviewing all payroll tax documents and supporting schedules for accuracy and completeness and submitting them to the Director of Finance for approval.

CCS maintains a schedule of required filing due dates for:

- a. IRS Form W-2 - Wage and Tax Statement.
- b. IRS Form W-3 - Transmittal of Income and Tax Statements.
- c. IRS Form 940 - Employer's Federal Unemployment (FUTA) Tax Return. d. IRS Form 941 - Employer's Quarterly Federal Tax Return for Federal Income Tax Withheld from Wages and FICA Taxes.
- e. IRS Form 1099 MISC (also 1099-DIV, 1099-INT, 1099-OID) - U.S. Annual Information Return for Recipients of Miscellaneous Income.
- f. Quarterly and annual state(s) unemployment tax return(s).

## **Periodic Payroll Reconciliations**

### ***Reconciling Employee Payroll Deductions***

On a monthly basis, the Director of Finance reconciles deductions made from employees to the payments made to insurers, benefit plan providers, and other payees.

### ***Quarterly Reconciliation of Payroll to Accounting Records***

The Payroll Register, the Payroll Register Preview, time sheets for additional work by staff members and expense reimbursements (if any) are uploaded to electronic files, according to each pay date by fiscal year. On a quarterly basis, the CSBM Financial Consultants performs a reconciliation of all salary accounts in the general ledger, as compared to the salary reported by the payroll processing company on the Form 941 and/or other Quarterly Payroll Return. Any variances are researched and cleared within the month following quarter end.

### ***Annual Reconciliation of Payroll to Accounting Records***

On an annual calendar basis, the CSBM Senior Financial Consultant performs a reconciliation of the following:

- Gross salaries per all Forms 941
- Gross salaries per W-2 forms
- Gross salaries per General Ledger
- Variances are researched and cleared by January 31 of the following year

## **Protecting Payroll Information**

Salary information constitutes sensitive information. It is the responsibility of the Director of Finance to ensure that all payroll information is kept secure and confidential. The security of personnel files is described above. In addition, the Director of Finance will maintain, in a locked cabinet, vouchers and live checks for those that are not enrolled in the direct deposit program.

## **Changes to Payroll Information**

Changes to personnel data are initiated with a Personnel Action form. This is used when making any changes that affect payroll—new hires, terminations, pay rate changes, or payroll deductions. The CEO authorizes any changes to payroll data. The payroll vendor processes authorized changes to the payroll data and a copy of the Personnel Action Form is retained in the employee's personnel file.

## **Terminations and Resignations**

The Director of Finance ensures that any departing employee, whether terminated or resigned, is removed from the payroll immediately after his or her last payment is made.

CCS will generally schedule exit interviews at the time of employment termination. The exit interview will afford an opportunity to discuss such issues as employee benefits, conversion privileges, repayment of outstanding debts to CCS, or return of CCS-owned property. Suggestions, complaints, and questions can also be voiced.

Since employment with CCS is based on mutual consent, both the employee and CCS have the right to terminate employment at will, with or without cause, at any time.

Employee benefits will be affected by employment termination in the following manner. All accrued, vested benefits that are due and payable at termination will be paid. Some benefits may be continued at the employee's expense if the employee so chooses. The employee will be notified in writing of the benefits that may be continued and of the terms, conditions, and limitations of such continuance.

Upon termination or effective resignation date, all employee belongings are removed immediately, and all employer belongings are returned immediately. The Personnel Action form



is filed in the employee's personnel file.

In the event that a key staff member in finance or operations is incapacitated or terminated, CCS will hire a financial consultant to fill in until a permanent replacement is hired. When a replacement is identified, the financial consultant will professionally train the new hire to ensure a sound transition. In addition, CCS will continue to develop written desktop procedures for each of these key finance and operations staff positions so that they are not completely reliant on outside consultants.

### **Unused Vacation and Sick/Personal Days Unused Vacation Benefits**

Vacation time off is paid at the employee's base pay rate at the time of vacation for the amount of hours absent. It does not include overtime or any special forms of compensation such as incentives, commissions, bonuses, or shift differentials.

Upon termination of employment, employees will not be paid for unused vacation time.

#### ***Unused Sick/Personal Day Benefits***

Sick/personal leave benefits will be calculated based on the employee's base pay rate at the time of absence and will not include any special forms of compensation, such as incentives, commissions, bonuses, or shift differentials.

Sick/personal leave benefits are intended solely to provide income protection in the event of illness or injury, and may not be used for any other absence. Unused sick/personal leave benefits will not be paid out to employees while they are employed or upon termination of employment except as part of the retirement package.

## **PROPERTY AND EQUIPMENT**

### **Background**

The Principals & Director of Operations are responsible for ensuring that accurate inventories are maintained so that all assets are safeguarded.

The school's Director of Operations is responsible for maintaining the equipment and all necessary asset inventories. All assets must be recorded both in the accounting system's general ledger if applicable under the fixed asset category by the Director of Finance and/or C S B M

Financial Consultants and in a separate fixed asset subsidiary ledger by the Director of Finance. The general ledger and the inventory subledger are regularly reconciled. All property and equipment subject to the school's Capitalization Policy must be tagged in the manner described below and depreciated according to the school's Depreciation Policy. Upon receiving any property that qualifies as a fixed asset, the Operations Manager/Coordinator is responsible for recording the following:

- Inventory number as designated by CCS (use sequential numbers, no lettering) •  
Asset name and description
- Classification (i.e. land, building, equipment, betterment, leasehold improvements, furniture, computer hardware and software)
- Serial number, model number, or other identification
- Whether title vests with CCS or a governmental agency
- Vendor name and acquisition date
- Location of the equipment
- Purchase Date
- Purchase Value
- Disposal Date
- Disposal Reason

In addition, the Director of Finance and/or the CSBM Financial Consultants will enter the following data into the accounting system's general ledger under the fixed asset category:

- Asset name/Description
- Vendor name
- Purchase date
- Cost (including shipping and installation)

Each item is also physically tagged in a visible area on the item and with the following information linking it directly to the fixed asset sub-ledger. The tag will also indicate the item is property of CCS and/or as mandated.

### **Asset Tracking Process**

Upon receiving any property that qualifies as a fixed asset, the Operations Manager/Coordinator are responsible for recording the following into the Fixed Asset Tracking Lists:

- Asset tracking number as designated by the School
- Asset name, use, condition and description

- Classification (i.e. land, building, equipment, betterment, leasehold improvements, furniture, computer hardware and software)
- Serial number, model number, or other identification
- Indicate if the title vests with the governmental agency, if required
- Vendor name and acquisition date or date placed in service
- Location of the equipment
- Purchase Value
- Disposal Date and Reason
- Specify dollar amount of any asset purchased with grant fund

All government-furnished property and equipment is also recorded with identification information indicating it has been acquired through a government contract. For example, when assets are purchased using funds from the Department of Youth and Community Development (DYCD), that item is tracked and physically tagged as property of DYCD. Because DYCD owns the item, it is recognized as an expense (not an asset) on the balance sheet. In the event of charter revocation, the item is returned as property of DYCD.

No employee may use any of the school property, equipment, material or supplies for personal use without the prior approval of the Director of Operations.

No item of property or equipment shall be removed from the premises without prior approval from the Director of Operations.

All lease agreements on real property will be evidenced by a lease or sublease agreement approved by the Board of Trustees and signed by the CEO. The agreement will identify all the terms and conditions of the lease. Any real estate agreement to rent or sell will require a beneficial interest disclosure.

## **Capitalization Policy**

The cost threshold for items purchased by CCS to capitalize is \$3,000.00. This allows items over this cost threshold to carry value over time, and not simply be expensed in year one. Items with an acquisition cost of less than \$3,000.00 or a useful life of less than one year are expensed in the year purchased. Items with an acquisition cost of more than \$3,000.00 are subject to the school's depreciation policy, outlined below. For purchases with federal award the capitalization cost is \$5,000 per unit or more useful life greater than one year.

In instances where a large quantity of one single item is purchased, if the total value exceeds the

\$3,000.00 threshold, the items may be capitalized. For example, if a school buys 100 desks at \$250.00 per desk, each single item would not meet the threshold. Together, however, these 100 desks have a combined value of \$25,000.00, which should be capitalized over a 7-year period, as outlined in the Depreciation Policy table below.

The Director of Operations performs annual inventory audits, verifying and updating the data contained in the Excel fixed asset inventory spreadsheet. Once complete, the Director of Operations and Director of Finance compare this inventory to the fixed assets listed in the general ledger to ensure the value of the assets per the accounting system matches the value of the assets per the spreadsheet. Differences are investigated, reconciled and recorded by both the Director of Finance and Director of Operations as appropriate. These are reviewed by the CSBM Financial Consultants.

## Depreciation Policy

Any items subject to the Capitalization Policy described above are subject to depreciation. The CSBM Financial Consultants will account for depreciation based on the school’s inventories. Depreciation associated with the fixed assets will be calculated based on its useful life and straight-line depreciation method. Depreciation is based on the month the item was actually purchased. For instance, if the school purchased a computer in July, it would be depreciated for a full fiscal year (12 months out of 12), and recorded as such. But if the school purchased the computer in April, then it would be depreciated for just one-fourth of the fiscal year (3 months out of 12) because it would only be in service for April, May and June.

Any item that is damaged beyond use will be taken out of service and fully depreciated off the accounting records. For assets purchased with federal funds for over \$5,000 the School must request disposition instructions from the federal awarding agency.

Depreciation Policy	
Computers	3 years
Servers	5 years
Office/Classroom equipment	5 years
Office/Classroom furniture	7 years
Leasehold improvements	Life of lease or 15 years
Musical instruments	3 years
Software	3 years

## **Disposal of Property and Equipment Policy**

CCS has adopted standard disposition procedures for staff to follow. The requester fills out and signs the Asset Disposal Form, which identifies the asset and the reason for disposition. This form is submitted to the Director of Operations, who takes photos of the asset, determines the asset's book value and documents the condition of the asset. Disposal of any asset requires the approval of both the CEO and Director of Finance.

Once approved for disposal, the dollar value of the disposed asset is recorded as a reduction in the general ledger. The disposed asset is also recorded as disposed of in the fixed asset inventory system. The treatment of any proceeds from the disposition, and the recognition of any gain or loss on sale of the disposed asset is also recorded in the general ledger by the CSBM Financial Consultants.

## **RECORDS RETENTION**

### **Records Retention Policy**

All confidential paper records shall be maintained in locked facilities on school premises.

The accounting system files are saved on the school's server, which is backed up on a daily basis to ensure the retrieval of financial information in case of hardware failure. Back-up data and program files shall be stored off-site in a fire-safe area and shall always remain the confidential and sole ownership property of CCS. In the event of a major system malfunction, the latest backup would be restored on the server and any transactions since that backup would be reentered based on the cash disbursement records and cash receipts records. CCS has an onsite drive backup system and also an offsite server backup system. All applications and data can be restored remotely to the CCS server in one business day.

CCS has an established Disaster Recovery Policy. Please reference the School Safety Plan for details.

Annex 5, contains a table which provides the minimum requirements for records retention, as recommended by the Non-Profit Coordinating Committee of New York, [www.npccny.org](http://www.npccny.org):

Originals of the following corporate documents are maintained on-site and/or electronically and the Director of Finance verifies their presence on a periodic basis:

- a. Charter and all related amendments
- b. Minutes of the Board of Trustees and subcommittees
- c. Banking agreements
- d. Leases
- e. Insurance policies
- f. Vendor invoices
- g. Grant and contract agreements
- h. Fixed asset inventory list

### **Records Access Policy**

The Director of Finance will provide access to the organization's records and provide supporting records, as requested by government auditors to facilitate the completion of such audits or reviews, in a timely manner.

### **Records Destruction Policy**

The destruction of confidential school records will be authorized by the CEO. Should the CEO be unable to provide authorization, destruction will be delayed pending review and final determination.

If any litigation, claim, or audit is started before the expiration of the designated retention period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken.

Once school records have reached the conclusion of their retention period according to the Records Retention Policy the office of origin will request authorization from the CEO for their destruction.

The school will arrange for the safe and secure destruction of confidential records. Destruction methods will not permit recovery, reconstruction and/or future use of confidential information. An overview of these methods follows.

Paper records containing sensitive confidential information **must** be shredded and not disposed of with other waste.

Electronic or digital data containing sensitive confidential information must be purged from the computer systems in the following manner; 1) Deletion of the contents of digital files and emptying of the desktop "trash" or "waste basket". Keep in mind however, that reconstruction and restoration of "deleted" files are quite possible in the hands of computer technicians. 2) For records stored on a "hard drive" it is recommended that commercially available software applications be utilized to remove all data from the storage device. When properly applied, these tools prevent the reconstruction of any data formerly stored on the hard drive. A destruction record exists to track the destruction of any and all documents. This inventory describes and documents the records, and file formats, authorized for destruction, as well as the date, agent, and method of destruction. The destruction record itself shall not contain confidential information. The destruction record may be retained in paper, electronic, or other formats. It is recommended that sensitive confidential data stored in digital devices, floppy disks and back-up tapes be physically destroyed.

## **SUMMARY OF ACCOUNT STRUCTURE**

### **Assets**

#### *Types of Equity*

In non-profit organizations, assets must be classified by nature and segregated between:

1. Unrestricted Net Assets
2. Temporarily Restricted Net Assets
3. Permanently Restricted Net Assets

The school's assets are classified as unrestricted, temporarily restricted, or permanently restricted.

#### *Cash and Cash Equivalents*

All cash and cash equivalents of the school consist of cash in the school's bank account/s.



### ***Grants Receivable***

Grants receivable include money that the school expects to receive from government or private sources. Donation letters or pledges are also considered grants receivable.

### ***Property and Equipment***

Property and equipment includes the assets used by the school for activities and programs that have an estimated useful life longer than one year. For the school, fixed assets primarily consist of musical instruments, classroom equipment, furniture, computers and computer software.

Purchased property and equipment is recorded at cost. Donated property and equipment are recorded at fair market value at the date of donation. Acquisition costs include all costs necessary to bring the asset to its location in working condition, including:

- Sales tax, if any
- Freight
- Installation costs
- Direct and indirect costs, including interest, incurred in construction

## **Liabilities**

### ***Accounts Payable***

Accounts payable include costs and expenses that are billed through a vendor invoice, and are recorded at the invoice amount. Vendors and suppliers are paid as their payment terms require, taking advantage of any discounts offered. If cash flow problems exist, payments are made on a greatest dependency/greatest need basis.

### ***Capital Lease Obligation***

The school may lease office equipment under a capital lease. Payments of both principal and interest are made monthly.

### ***Accrued Liabilities***

Salaries, wages earned and payroll taxes, along with professional fees, rent and insurance costs incurred, but unpaid, are reflected as a liability when entitlement to payment occurs.

### ***Debt***

When applicable, short-term debt consists of financing expected to be paid within one year of the date of the annual audited financial statements. Long-term debt consists of financing that is not expected to be repaid within one year and is recorded on the balance sheet as a long-term liability. All short-term and long-term debt is approved by the Board of Trustees and may not exceed the duration of the charter, without consent of the Board of Education. Loan agreements approved by the Board of Trustees should be in writing and should specify all applicable terms, including the purpose of the loan, the interest rate, and the repayment schedule.

### **Revenue**

#### ***Private Contributions***

The school receives contributions from individuals, foundations, and corporations in the following forms:

1. ***Unrestricted Contributions:*** No donor-imposed restrictions.
2. ***Temporarily Restricted Contributions:*** Donor-imposed restrictions such as passage of time, or specific use.
3. ***Permanently Restricted Contributions:*** Donor has placed permanent restrictions on the timing of use of funds, purpose of use of funds and/or the use of earnings and appreciation.

Upon receipt of donation, donations are classified as unrestricted, temporarily restricted or permanently restricted.

For further information on the processing of donations, please see chapter 2.

### **Expenses**

#### ***Types of Expenses***

Expenses are classified by functional classification and are matched with any donor imposed restrictions.

## **Functional Classifications:**

- a. ***Program Service Expense:*** the direct and indirect costs related to providing education and other services consistent with the school's mission.
- b. ***Management & General Expenses:*** expenses for other activities related to the purpose for which the organization exists. These relate to the overall direction of the organization and include expenses for the activities of the governing board, business management, general record keeping, and budgeting.
- c. ***Fundraising Expenses:*** costs of all activities that constitute appeal for financial support and include costs of personnel, professional consultants, rent, printing, postage, telephone, etc.

The cost of providing the various programs and other activities of CCS will be summarized on a functional basis as part of the school's annual budget process. Accordingly, certain costs will be allocated among the following categories: general education program, special education program, management and general, and fundraising. Allocations are amended as necessary and the rationale documented. The CEO, Director of Finance, and CSBM Financial Consultants are involved in this process.

## **FRAUD AND MISAPPROPRIATION**

CCS will not tolerate any fraud or suspected fraud involving employees, officers or trustees, as well as members, vendors, consultants, contractors, funding sources and/or any other parties with a business relationship with the school. Any investigative activity required will be conducted without regard to the suspected violator's length of service, position/title, or relationship with the school.

The CEO and Board of Trustees are responsible for the detection and prevention of fraud, misappropriations, and other irregularities. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury. The CEO and each board member will be familiar with the types of indiscretions that might occur within his or her area of responsibility, and be alert for any indication of irregularity.

Any fraud that is detected or suspected must be reported immediately to the Board of Trustees and they will take the necessary actions.

***Actions Constituting Fraud*** The term fraud, defalcation, misappropriation, and other fiscal irregularities refer to, but are not limited to:

- Any dishonest or fraudulent act
- Forgery or alteration of any document or account belonging to the school •
- Forgery or alteration of a check, bank draft, or any other financial document •
- Misappropriation of funds, supplies, equipment, or other assets of the school •
- Impropriety in the handling or reporting of money or financial transactions •
- Disclosing confidential and proprietary information to outside parties
- Accepting or seeking anything of material value from contractors, vendors, or persons providing goods or services the school
- Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment •
- Any similar or related irregularity

***Investigation Responsibilities***

The Board Chairperson has the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. The Board of Trustees may utilize whatever internal and/or external resources it considers necessary in conducting an investigation. If an investigation substantiates that fraudulent activities have occurred, the Board of Trustees will issue reports to appropriate designated personnel.

Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with legal counsel and senior management, as will final dispositions of the case.

***Confidentiality***

The Board of Trustees will treat all information received confidentially. Any employee who suspects dishonest or fraudulent activity will notify the Board Chairperson immediately, and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act.

The outcome of an investigation will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the school from potential civil liability.

### ***Authority for Investigation of Suspected Fraud***

Members of the Board of Trustees will have:

1. Free and unrestricted access to all the school's records and premises; and 2. The authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who may use or have custody of any such items or facilities when it is within the scope of their investigations.

### ***Reporting Procedures***

An employee who discovers or suspects fraudulent activity will contact the Chairperson of the Board of Trustees immediately. The employee or other complainant may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual(s), his or her attorney or representative(s), or any other inquirer should be directed to the Finance Committee or legal counsel. No information concerning the status of an investigation will be given out. The proper response to any inquiry is, "I am not at liberty to discuss this matter." Under no circumstances should any reference be made to "the allegation," "the crime," "the fraud," "the forgery," "the misappropriation," or any other specific reference.

The reporting individual should be informed of the following:

1. Do not contact the suspected individual in an effort to determine facts or demand restitution.
2. Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the appointed legal counsel or the Board of Trustees.

## **WHISTLEBLOWER POLICY**

CCS requires employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the school are expected to practice honesty and integrity in fulfilling their responsibilities and are expected to comply with all applicable laws and regulations.

It is the responsibility of all employees to report violations of ethics or conduct or suspected violations in accordance with this Whistleblower Policy.

No employee who in good faith reports a violation shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the school prior to seeking resolution outside the school.

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

The CEO will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

## **ETHICS**

### ***Conflicts of Interest***

Under no circumstance will an employee of CCS initiate, participate or benefit in any way from negotiating a contract or purchase of goods or services in which he/she, relative, or an associate has financial interest.

If an actual or potential conflict of interest is discovered, the employee must immediately withdraw from further participation in the involved transaction and report the transaction to the CEO.

### ***Gratuities and Kickbacks***

No employee (or anyone under their direction supervision) may solicit, demand, accept or agree to a gratuity, kickback or an offer of employment in connection with a business transaction. Such transactions include, but are not limited to, approvals on purchase requests, influencing the

content of any procurement standard, auditing, or rendering of advice.

### ***Use of Confidential Information***

In accordance with the Confidentiality Agreement that appears in this manual an employee must not knowingly use Confidential Information for actual or anticipated personal gain, or for the actual or anticipated personal gain of any other person.

### ***Reprimands and Penalties***

A breach of ethical standards from an employee of CCS will warrant a written warning from either the CEO or Chairperson of the Board. The repercussion of this unacceptable behavior may lead to a suspension with or without pay for a specified period of time, and/or termination of employment.

## **CONFLICT OF INTEREST**

### ***Interested Person***

The General Municipal Law defines prohibited conflicts of interest for school trustees, officers and employees.

Under the General Municipal Law, no school officer or employee may have an interest, direct or indirect, in any contract with the School, when such officer, trustee, or employee, individually or as a member of the Board, has the power or duty to (a) negotiate, prepare, authorize or approve the contract, or authorize or approve payment under the contract; (b) audit bills or claims under the contract; or (c) appoint an officer or employee who has any of the powers or duties set forth above.

***Financial Interest*** A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- An ownership or investment interest, other than de minimis, in any entity with which the School has a transaction or arrangement,
- A compensation arrangement with the School or with any entity or individual with which the School has a transaction or arrangement, or
- A potential ownership or investment interest, other than de minimis, in, or compensation arrangement with, any entity or individual with which the School is negotiating a transaction or arrangement. Compensation includes direct and indirect remuneration as well as gifts or favors having a value of \$100.00 or more whether in the form of money, service, loan, travel, entertainment, hospitality, thing or promise or in any other form, under circumstances in which it could reasonably be inferred that the gift was intended to or could reasonably be expected to influence the performance of a trustee, official or employee in his/her official



duties, or was intended as a reward for any official action.

### ***Duty to Disclose***

Any trustee, officer or employee who has, will have, or later acquires an interest in any actual or proposed contract with the Board must publicly disclose the nature and extent of such interest in writing to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

### ***Determining Whether a Conflict of Interest Exists***

A financial interest is not necessarily a conflict of interest. A person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists. After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

Notwithstanding anything herein, the following contracts are exempt from this policy, including but not limited to, employment contracts between the school and a board member or employee's spouse, minor children or dependents; a contract between the school and a corporation of which the board member or employee is neither a director nor owns more than five percent of outstanding stock; a contract between the school and a board member or employee entered into preceding the election of the board member but not the renewal/renegotiation of that contract; a contract between the school and a board member or employee in which the total paid does not exceed \$750.00 during the fiscal year when added to the aggregate amount of consideration payable under all contracts pertaining to that individual; a contract between the school and a company that employs a board member or employee where the individual's compensation is not directly affected as a result of the contract and the duties of the individual's employment do not directly involve the procurement, preparation or performance of such a contract; and purchases, in the aggregate amount of Five Thousand Dollars (\$5,000) or less in any single calendar year. No review or action by any governing board or committee shall be necessary if an exception applies.

### ***Procedures for Addressing a Conflict of Interest***

An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested

person or committee to investigate alternatives to the proposed transaction or arrangement.

After exercising due diligence, the governing board or committee shall determine whether the School can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the School's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

#### ***Violations of the Conflicts of Interest Policy***

If the governing board or committee has reasonable cause to believe a trustee, officer or employee has failed to disclose actual or possible conflicts of interest, it shall inform the trustee, officer or employee of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

If, after hearing the trustee, officer or employee's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the trustee, officer or employee has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Any contract entered into with a prohibited interest is null, void and unenforceable. Further any trustee, officer, or employee who willfully and knowingly violates this policy shall be guilty of a misdemeanor.

#### ***Records of Proceedings***

The minutes of the governing board and all committees with board delegated powers shall contain:

- The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing Board's or committee's decision as to whether a conflict of interest in fact existed.
- The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the

proceedings.

### ***Compensation***

A voting member of the governing board who receives compensation, directly or indirectly, from the School for services is precluded from voting on matters pertaining to that member's compensation.

A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the School for services is precluded from voting on matters pertaining to that member's compensation.

A voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the School, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

### ***Annual Statements***

Each trustee, officer, and employee shall annually sign a statement which affirms such person:

- Has received a copy of the Code of Ethics and Policy on Conflicts of Interest,
- Has read and understands the Code of Ethics and Policy,
- Has agreed to comply with the Code of Ethics and Policy, and
- Understands the School is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax---exempt purposes.

### ***Periodic Reviews***

To ensure the School operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax---exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- Whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm's length bargaining.
- Whether partnerships, joint ventures, and arrangements with management organizations conform to the School's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.



# **ATTACHMENT #15**



**Board of Trustees  
2022-23  
June 22, 2021  
Annual Meeting Board Elections**

- **Current 2020-21 Members & Terms:**

- Dr. Les Mullings, CEO/Founder
- Frederica Jeffries – [3-Year Term ends June 30, 2023]
- Karon McFarlane – [3-Year Term ends June 30, 2023]
- Linda Plummer – [2-Year Term ends June 30, 2022]
- Andrew L. Barnes, III – [2-Year Term ends June 30, 2023]
- Dr. Michelle Daniel-Robertson, Ed.D – [3-Year Term ends June 30, 2022]
- Gertrudis Hernandez – [2-Year Term ends June 30, 2022]

- **Current 2021-22 Officers:**

- Dr. Les Mullings, CEO/Founder
- Frederica Jeffries – Board Chair
- Andrew L. Barnes, III – Vice-Chair
- Linda Plummer – Treasurer
- Karon McFarlane – Secretary

- **Current Board Members Terms Not Requiring Re-election:**

- Frederica Jeffries – [3-Year Term ends June 30, 2023]
- Karon McFarlane – [3-Year Term ends June 30, 2023]
- Andrew L. Barnes, III – [2-Year Term ends June 30, 2023]

- **Current Board Members Requiring Re-election**

- Linda Plummer – [1-Year Term ends June 30, 2024]
- Dr. Michelle Daniel-Robertson, Ed.D – [3-Year Term ends June 30, 2025]
- Gertrudis Hernandez – [2-Year Term ends June 30, 2024]



- **Proposed 2022-23 Officers [One-Year Term ends June 30, 2023]:**
  - Frederica Jeffries – Board Chair
  - Andrew L. Barnes, III – Vice-Chair
  - Linda Plummer – Treasurer
  - Karon McFarlane – Secretary



## **2021-22 School Year Board Meeting #12 and 13<sup>th</sup> Annual Board Meeting Minutes**

Frederica Jeffries, CPCS Chair called the meeting to order and welcomed everyone to the CPCS 2021-22 School Year Board Meeting #12 and the 13<sup>th</sup> Annual Board Meeting at 6:30 PM on June 22, 2022.

Frederica Jeffries, Chair requested verification from the members present of “The Notice of Meeting” sent to each of the members of the board via email. Each member noted the proper notification was received.

Pursuant to the NY State Public Meetings Law the public notice of meeting was provided in the following manner thus meeting the law’s requirement of media and public notice:

- The Wave via email
- Public Posting at CPCS Office
- CPCS Websites and Social Media Sites

Karon McFarlane, Secretary of the Board of Trustees called the roll of the board.

Members present: Frederica Jeffries, Gertrudis Hernandez, Karon McFarlane, Dr. Michelle Daniel-Robertson, Andrew Barnes, and Linda Plummer

Members absent: None

Also, present: Michael R. Estep. He was given the rights of the floor to speak during the meeting by common consent.

The Chair offered opportunity for any questions from the public. No comments or questions were offered.

1. The agenda was approved by common consent.
2. The Chair called for a review of the minutes of the 2021-22 School Year Board Meeting #11 [Attachment #1]. The minutes were approved by common consent.
3. The Chari called for a review of the minutes of the 2021-22 School Year Special Called Board Meeting #1 [Attachment #2}. The minutes were approved by common consent.





4. The Chair called for the report of Dr. Les Mullings, CEO. Dr. Mullings shared with the Board about the visit of the NYC DOE Chancellor David C. Banks on Monday, June 6, 2022. Chancellor Banks visited the new high school facility at 15-20 Central Avenue, Far Rockaway, NY and the new CTE Culinary Arts Kitchen at 14-18 Central Avenue, Far Rockaway, NY. Chancellor Banks visited several classrooms and engaged with teachers and scholars. Additionally, he visited the 4<sup>th</sup> & 5<sup>th</sup> Grade site at 15-26 Central Avenue, Far Rockaway, NY.

The CEO announced the funding of \$7,000,000 for the short fall of the Arverne by the Sea School Construction site by the NYC City Council with the initiative being led by City Councilmember Selvena Brooks-Powers.

Dr. Mullings also announced the scholarship funding of \$147,000 for Challenge scholars and Far Rockaway residents secured by the School of Labor and Urban Studies for the classes being offered at the High School site at 15-20 Central Avenue, Far Rockaway, NY.

He shared about the exciting Annual Field Day held on June 23, 2022.

Following discussion, the report was received with appreciation.

5. The Chair called attention to the printed report of Kentia Coreus, Senior Director of Elementary Teaching & Learning [Attachment #3]. The report was received with appreciation.
6. The Chair called attention to the printed report of Mavgar Mondesir, Senior Director of Secondary Teaching & Learning and 6-10 Principal [Attachment #4]. The report was received with appreciation.
7. The Chair called attention to the printed report of Tameeka Richards, Director of Pupil Personnel Services [Attachment #5]. The report was received with appreciation.
8. The Chair called attention to the printed report of Kimberly Messer, Director of Communications [Attachment #6]. The report was received with appreciation.
9. The Chair called attention to the printed report of Natalie Zadok, Director of Special Education [Attachment #7]. The report was received with appreciation.



10. The Chair called attention to the printed report of Janis Vaughn, Director of Student Enrollment & Recruitment [Attachment #8]. The report was received with appreciation.
11. The Chair called attention to the printed report of Michael R. Estep, Acting Director of Operations [Attachment #9]. The report was received with appreciation.
12. The Chair called attention to the printed report of Dale Richardson, Director of Technology [Attachment #10]. The report was received with appreciation.
13. The Chair called for the May 2022 Financial Report [Attachment #11]. The report highlighted the tight financial year the school was experiencing due to the onboarding of the new high school facilities and the equipping of the building along with other factors. Following review, the report was received by common consent.
14. The Chair called for the presentation of the 2022-23 Draft Budget [Attachment #12]. Following discussion, a motion was made by Gertrudis Hernandez to approve the 2022-23 Draft Budget and to authorize the expenditure of funds from July 1, 2022 - July 20, 2022, necessary to operate the school until the final approval of the 2022-23 Budget during the 2022-22 Board Meeting #1 on July 20, 2022 with a second by Linda Plummer. The motion carried unanimously.
15. The Chair called for the 2022-23 Personnel Report [Attachment #12] which included a list of positions to be hired for the 2022-23 school year. The list indicated the employees' names and projected salaries. For positions that have not been filled the list indicated the projected salary for those positions. Following discussion and review, a motion was made by Karon McFarlane and seconded by Linda Plummer to approve the entire report. Motion carried unanimously.
16. The Chair called for the review of the 2022-23 CPCS Employee Handbook [Attachment #13]. Following discussion, a motion was made by Gertrudis Hernandez and seconded by Karon McFarlane to approve the 2021-22 CPCS Employee Handbook. The motion carried unanimously.
17. The Chair called for the review of the 2022-23 CPCS Financial Policies and Procedures Manual [Attachment #14]. Following discussion, a motion was made by Gertrudis Hernandez and seconded by Karon McFarlane to approve the 2022-23 CPCS Financial Policies and Procedures Manual. The motion carried unanimously.



18. The Chair called for the 2022-23 Annual Board Elections Report [Attachment #15].
  19. A motion was made by Karon McFarlane and a seconded by Gertrudis Hernandez to elect Linda Plummer for a one-year term from July 1, 2022 to June 30, 2023. The motion carried unanimously.
  20. A motion was made by Karon McFarlane and a seconded by Gertrudis Hernandez to elect Dr. Michelle Daniel-Robertson for a three-year term from July 1, 2022 to June 30, 2025. The motion carried unanimously.
  21. A motion was made by Karon McFarlane and a seconded by Linda Plummer to elect Gertrudis Hernandez for a two-year term from July 1, 2022 to June 30, 2024. The motion carried unanimously.
  22. Gertrudis Hernandez made a motion with a second by Dr. Michelle Daniel-Robertson to elect the following officers for the 2021-22 school year:
    - Chair – Frederica Jeffries
    - Vice-Chair – Andrew Barnes
    - Secretary – Karon McFarlane
    - Treasurer – Linda Plummer
- The motion carried unanimously.
23. The Chair called on for the presentation of the 2022-23 Board of Trustees Calendar [Attachment #16]. The calendar was approved by common consent.

The meeting adjourned by common consent.

Respectfully submitted:

A handwritten signature in blue ink that reads "Karon K. McFarlane".

Karon McFarlane  
Secretary



# **ATTACHMENT #1**

**CPCS**

**2021-22 School Year**

**Board Meeting #11**

**Minutes**

**See Prior Month**

**Minutes for Attachments**



# **ATTACHMENT #2**



# **ATTACHMENT #3**



# **ATTACHMENT #4**





# **ATTACHMENT #5**



# **ATTACHMENT #6**



# **ATTACHMENT #7**



# **ATTACHMENT #8**



# **ATTACHMENT #9**



# **ATTACHMENT #10**



# **ATTACHMENT #11**





# **ATTACHMENT #12**



# **ATTACHMENT #13**



# **ATTACHMENT #14**



# **ATTACHMENT #15**



# **ATTACHMENT #16**



**Challenge Preparatory Charter School  
Board of Trustees  
2022-23 Meeting Calendar**

Regular Meeting #1	Wednesday, July 20, 2022
Regular Meeting #2	Wednesday, Aug. 17, 2022
Regular Meeting #3	Wednesday, Sept. 14, 2022
Regular Meeting #4	Wednesday, Oct. 12, 2022
Regular Meeting #5	Tuesday, Nov. 22, 2022
Regular Meeting #6	Wednesday, Dec. 21, 2022
Regular Meeting #7	Wednesday, Jan. 18, 2023
Regular Meeting #8	Wednesday, Feb. 15, 2023
Regular Meeting #9	Wednesday, Mar. 15, 2023
Regular Meeting #10	Wednesday, April 26, 2023
Regular Meeting #11	Wednesday, May 24, 2023
14 <sup>th</sup> Annual Meeting/ Regular Meeting #12	Wednesday, June 21, 2023