SBS Board of Directors meeting
Tuesday February 23, 2021
APPROVED Minutes

Roll Call: Members of the board in attendance: Larry Cafero, Sally Davids, Matthew Nittoly, Jessica Garnett, Adam Norris, Ivy McFadden, Ewa Derlukiewicz, Kim Grimm, Nell Conroy, Stephen Ferguson, Anthony Pavia, Nicole Shagoury

Others present: Linda Simmons, Jennifer Bull, Katie Regan- PK O'Connor Davies

Members Absent: Kim Mendola

Public Session: n/a

Call to Order: Larry called to order at 5:17PM

New Business:

1. **Approval of minutes** from January 12, 2021 Motioned by Nell 2nd by Jessica - Approved

Director's Update

Director Update:

I. **COVID-19 update:**

   a. **Reopening to Hybrid in February 2021**

- ✓ SBS reopened in February to our previous Hybrid model (Cohort A on M/T Cohort B on Th/Fr; all remote on Wed.)
- ✓ Snow/weather interruptions have impacted a consistent schedule
- ✓ Only 1 reported case of positive COVID for a member of school community since re-opening; no quarantines
- ✓ School and community spread data trending in positive direction
- ✓ Effective 3/1 all school personnel are eligible for vaccine

- ✓ SBS working with Norwalk Health Dept to provide special vaccination clinics just for our staff; anticipated starting date 3/1/21. All eligible/interested staff should be vaccinated by mid-March

b. Highest At-Risk population of Students attending 4 days/week

- ✓ First phase of transitional plan to re-open in full
- ✓ Data supported criteria using risk factors such as poor attendance, Special Needs, ELL, and failing academic indicators
- ✓ Approx. 30 students met criteria and were asked to attend school 4 days/week starting 2/22

c. Proposed Return to Full Re-Opening of School

- ✓ SBS COVID Committee (Administration/School Nurse) is recommending a tentative re-opening of full school for all PreK-8 students effective Monday, March 29, 2021
- ✓ Date will be tentative contingent upon continued positive trends with spread data and vaccinations
- ✓ Revised/new "reopening" procedures and policies in process to address full capacity of students

d. Vaccine for School personnel

- ✓ Effective 3/1 all school personnel, regardless of age, are eligible for the COVID vaccine
- ✓ SBS has been working with the Norwalk Health Department to establish special vaccination clinics for all staff from all Norwalk schools starting on 3/1
- ✓ Informal response from SBS staff represents that the vast majority are interested and will receive the vaccine. (Thus far only a handful of staff have confirmed to receive it already)

II. ESSER II (Elementary & Secondary School Emergency Relief Funds- ROUND II)

a. Side By Side is scheduled to receive a grant award in the amount of $202K to address learning acceleration and recovery as a result of the COVID-19 pandemic

b. Grant application scheduled for release at end of February

c. The grant period for expenses will run through 9/30/23

d. Plans for SBS will focus on addressing learning acceleration and recovery for our students:

1) "EXCEL-erate Side by Side"
2) **Summer and School year supplementary academic programs
3) Enhanced opportunities for family engagement and community connections
4) Prioritization of student/family wellness, health and safety
5) Additional assistive-technology resources and equitable/universal access for all families
6) Parent trainings to support student academics and technological needs

**A robust, full day (9am-3pm), 5 week summer program is being planned now. We are planning to collaborate with The Carver Foundation on providing a K-8 program for approximately 50-60 children. Plans will include priority to staff the program w

SBS teachers/paras, transportation for Norwalk residents and free lunch for students.

III. CSDE/MISC.

a. State Biennial Budget FY22-23

- ✓ Last week, Governor Lamont released his Proposed FY22-23 State Biennial Budget, in which he has recommended raising the charter school per-pupil to the "foundation amount" as established in the state's Education Cost Sharing (ECS) Formula; ($11,525)
- ✓ *Historical perspective;*
  - 2014-15 through 2017-18: $11,000 pp
  - 2018-19 through present: $11,250 pp

b. 2022--Side by Side Charter Renewal

- ✓ 2021-22 school year is a Charter Renewal year for Side by Side
- ✓ Due to our most recent 5 year renewal, we were not eligible for a "COVID" extension
- ✓ Renewal is a yearlong procedure, which includes a comprehensive toolkit/application, collection of artifacts, site visit, public hearing and approval from the State Board of Education.
- ✓ Participation and involvement from the Side by Side Board is a required part of the renewal process
- ✓ Expected to receive the toolkit in May 2021

IV. 2021-22 School Year Calendar proposal distributed

Auditor Report

Report on the Financial Statements: We have audited the accompanying financial statements of Side By Side Charter School, Inc. (the School), which comprise the statements of financial position as of June 30, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards general accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United

States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters Report on Supplementary Information Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of state financial assistance as required by the State Single Audit Act, is presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards In accordance with Government Auditing Standards, we have also issued our report dated December 31, 2020 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance.

That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the School's internal control over financial reporting and compliance.

Report on Form 990 Tax Return.

Action Items

Motion to accept auditor report and Motion to accept tax return Form 990 Motioned by Stephen 2nd by Adam- Approved unanimously

Personal Wellness Update- Ivy gave an overview of the personal wellness program.

Finance Review- Adam reviewed the finances. Fundraising efforts will need to be discussed in a future meeting.

Meeting adjourned 6:38 pm Motioned by Nell , 2nd by Jessica.

Agenda for 5:15pm Tuesday March 23, 2021

1. Roll Call
2. Public Session
3. Call to Order
4. Action Items:

-Review/Approval of February Minutes

- Review and Vote on school calendar

5. Director's Update
7. Finance Update

Fundraising Reboot

8. Adjourn