



Brookhaven Innovation Academy Board of Directors

AGENDA

Meeting:

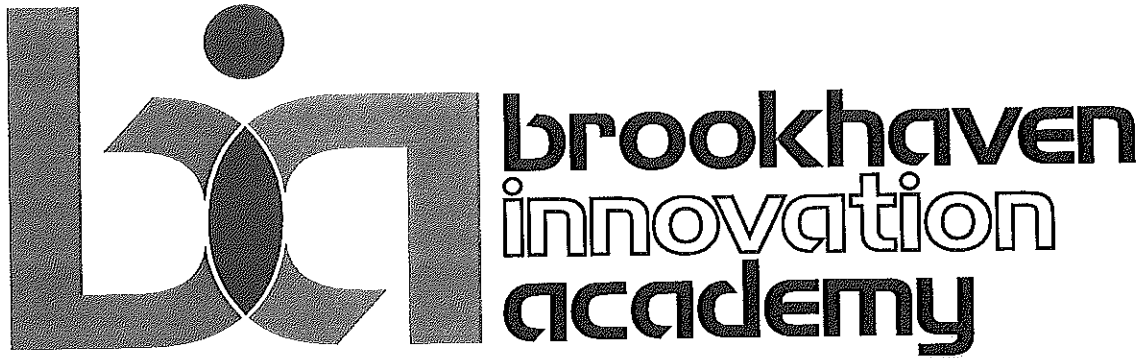
March 16, 2017 at 3159 Campus Drive, Norcross, GA

7:00pm

1. Call to Order and Opening Remarks
2. Approval of Agenda
3. Minutes Review and Approval
 - a. February 17, 2017 Regular Meeting
4. Head of School Report: Laurie Kimbrel
5. Committee Reports:
 - a. Finance Committee: Zennie Lynch
 - b. Facilities Committee: Andrew Hamilton
6. New Business
 - a. Response to State Charter School Commission of GA compliance visit findings – discussion
 - b. Lottery/admissions update – discussion
 - c. Budget Calendar – discussion
 - d. 2017-2018 staffing plan – action
 - e. 2017-2018 hiring process – discussion
 - f. Financial Policies and Procedures – action
7. Public Participation
8. Executive Session
 - a. Personnel
 - b. Real estate negotiation

9. Personnel – Action

10. Adjourn



Brookhaven Innovation Academy Board of Directors
Minutes

Present: Jennifer Langley, Kelly Mandy, Taryn Bowman, Zennie Lynch, Michael Robertson, Kevin Miller (arrived 7:07 pm)

1. Call to Order at 7:03 pm
2. Approval of Agenda
Motion to approve agenda as presented: Kelly Mandy
Seconded Zennie Lynch
Ayes: 5
Noes: 0
Motion Passed
3. Minutes Review and Approval
January 5, 2017 Regular Meeting
Motion to approve minutes as presented: Michael Robertson
Seconded: Zennie Lynch
Ayes: 5
Noes: 0
Motion Passed
4. Head of School Report: Laurie Kimbrel
Instructional Program
 - Leadership team and curriculum are previewing instructional materials for 2017-2018 including math materials and possible replacement for Compass. A recommendation will be made to the board Academic committee.
 - We are obtaining pricing on instructional materials that will remain in place but require additional licenses for additional enrollment such as Rosetta Stone and Haiku.

- Second semester staff meetings will focus on development of essential standards or what all students should know and be able to do at each grade level in English/Language Arts. Teacher leaders will facilitate.
- New music teacher starts Monday. Jarvis Williams now in PE full time.
- Leadership is currently holding individual conferences with teachers to review their classroom data and alignment of curriculum and instructional practices to student needs.
- We had mid-year evaluation meetings and are beginning second semester TKES evaluation process.

17-18 Planning

- Tours are filled, we have added more as needed.
- Budget planning has begun.
- Staffing plan will be presented to board in March or April.
- We plan to have 3 classrooms at each grade level.
- 356 Intent to Continue forms received to date.
- Additional furniture needs will be considered as a part of the budget process.
- Lease signed, plans being made to ensure space for all of our classrooms and needs.
- Charter hiring fair on February 25.

Professional Development

- March 9 – final day of the year with Buck Institute of Education national faculty member for staff. Our plan is to review projects implemented this year and make changes or additions for next year.
- Board development day on February 25 with Elisa Falco.
- I served on a panel at SCSC new school charter day.
- I am attending Carl Vinson Inst. Financial management on February 21-22 which will focus on budgeting and financial policies.
- Some teachers are attending selected local conferences to enhance content skill. Mary Miller at science conference, Michelle Westmoreland at ESOL conference.
- Tracy Islam GCEL (Georgia compensatory educational leaders) – how to use title I, ESOL, IDEA. How to create high quality programs aligned with GaDOE regulations.

5. Committee Reports:

Finance: Zennie Lynch

Reviewed 2016-2017 Actual by Month as presented in board agenda packet.

Reviewed 2016-2017 Actual YTD v Budget (Full Yr.) as presented in board packet.

Reviewed Working Capital Analysis by Month as presented in board packet.

Balance sheet presented and attached in minutes.

Changes in fund balance presented and in minutes.

6. New Business

- a. Enrollment and admission process update – discussion only

February enrollment is 396
Total lottery enrollment as of today is 516

- b. State Charter School Commission Compliance - discussion only
Compliance letter from State as presented in agenda materials was discussed. Administration will respond to the letter within 30 days as required. The response letter will include timelines and plans to remediate findings. This letter will be shared with the board.
- c. Revised budget and multi-year projections – discussion only
Revised 2016-2017 budget was presented. This is only a draft; a final version 11 budget will be presented to board in April after funding updates are received from state. The first pass at the 17-18 projection was also reviewed. The revenue projections are very low and a new 17-18 projection will be presented in April.
- d. Amended contract with Prestige Charter Solutions – action
Amendment to letter of engagement with Prestige Charter Solutions was presented and discussed. Highlights – reduce planning year support total amount owed from \$145,000 to \$90,000 as long as we agree to pay \$7500 per month for 12 months. The result will be to pay off in one year instead of five. In addition, BIA will only use Prestige on an as needed basis to be billed on an hourly basis to be pre-approved by the BIA Treasurer. BIA will pay Prestige at their cost to continue to use Intacct and bill.com software; however, we have 100% administrative control over these systems.

Motion to approve amended contract with Prestige as presented: Michael Robertson
Second: Taryn Bowman
Ayes: 6
Noes: 0
Motion passed

- e. Staffing:
 - i. Motion to approve interim business manager position as a consultant for remainder of the 2016-2017 fiscal year: Michael Robertson
Second: Kelly Mandy
Ayes: 6
Noes: 0
Motion passed
 - ii. Major Donor/Grants Consultant: Discussion there should be a non-compete clause in the contract so that the person does not leave mid-stream. Also, we should not wait until the third month for non-

performance if necessary.

Motion to approve the position of Major Donor and Grants Consultant as presented with change of minimum goal of \$75,000 for six months. The review committee will be the fundraising committee and the personnel

chair: Zennie Lynch

Second: Kelly Mandy

Ayes: 6

Noes: 0

Motion passed

- iii. Development Consultant: This position goes after the smaller donations at the community level including BIA 100. Kevin Miller expressed concern regarding adding both positions at one time because we now have new video and marketing materials and he would like to see what the committee can do. Jennifer Langley responded that this is very different work than the other position. Taryn Bowman requested that the board wait until March meeting to make a decision until the fundraising committee has an opportunity to discuss. Zennie Lynch added that he believes this is a nice to have for 16-17 and a necessity for 17-18. Michael Robertson said that if we need money for the short term that this position is more likely to raise money quickly but that he is conflicted about how to proceed.

Motion to defer this decision around the development consultant to the to section nine of the agenda: Zennie.

Second: Kevin

Ayes: 6

Noes: 0

Motion passed.

7. Public Participation

Greg Chevalier thanked board for their work on behalf the BIA students and families.

8. Motion to recess to closed session for matters of personnel and real estate negotiation.

Seconded: Kevin Miller

Ayes: 6

Noes: 0

Motion Passed

Motion to move to open session: Michael Robertson

Second: Kevin Miller

Ayes: 6

Noes: 0

Motion passed

9. Motion to approve the personnel actions as presented to hire one music teacher, one special education paraprofessional and one interim business management consultant.

Michael Robertson

Second: Kelly Mandy

Ayes: 6

Noes: 0

Motion passed.

Development consultant is tabled until a future meeting.

10. Motion to adjourn at 9:38 pm: Michael Robertson

Seconded: Kevin Miller

Ayes: 6

Notes: 0

Motion passed

DRAFT

HOS Report – March 16, 2017

Instructional Program

- Staff has made a recommendation for replacement for Compass, which will be brought to Academic committee and then to the board.
- Inquiry made to SCSC regarding charter amendment to reflect change from Compass to new product.
- Staff has made a recommendation for new math materials that will also be brought to Academic Committee and board.
- Obtaining pricing on instructional materials that will remain in place but require additional licenses for additional enrollment such as Rosetta Stone, Haiku, Tynker.
- Finishing up the TKES teacher evaluation process with final classroom walk throughs.

17-18 Planning

- Budget planning is ongoing. Collecting information about ongoing contract prices such as Infinite Campus, PikMyKid, Bright Arrow (emergency communication system, IdentaKid (visitor security).
- Staffing plan will be presented to board tonight.
- Estimates to add 2 classrooms have been received.
- Will need estimates from movers to move offices and classrooms.
- Additional furniture needs have been considered as a part of the budget process. Furniture purchase should be handled by staff this year with recommendation brought to facilities committee.
- We will use Ed-Join teacher application software, which we obtained for free for one year.
- Planning underway for 17-18 teacher professional development program.
- Leadership succession planning underway. Developing the leadership capacity of our teachers and teacher leaders.

Professional Development

- March 9 – final day of the year with BIE for staff. Focus was on project planning and reflection of projects developed this year.
- Georgia Charter School conference on March 14 and 15. We will submit a proposal to present for next year.
- Board development day postponed. 100% of board members need to meet the training requirement every year.
- Laurie and Tracy will present our hiring process at the National Charter School convention in June.
- Laurie invited to lobby with GeorgiaCan on charter school funding bill.
- Carl Vinson Inst. Financial management on February 21-22 focused on budgeting and financial policies attended by Laurie Kimbrel and Lori Parrish.
- Tracy Islam attended GCEL (Georgia compensatory educational leaders) – how to use title I, ESOL, IDEA. How to create high quality programs aligned with GaDOE regulations.

- Tracy Islam currently being trained on structured hiring process.

BIA – Facilities and Technology Report – 3/16/17

Facilities

- Need assessment of work required to finish out new classrooms including partitions and white boards
- Additional furniture required for new 7th grade classrooms
 - Recommendation is chair/desk combinations as these seem to be working well for 6th grade today (possibly larger chairs, 20 inch)
- Continue to investigate new properties in the Brookhaven and Chamblee area
 - Visited large retail warehouse facility. Blank canvas approach
 - Visited school facility. Smaller, but could work

Technology

- New access points installed and seeing some improvements. Still slowness first thing in the morning that is being monitored, may need consultant time to assess and resolve
- Additional student and teacher laptops required for new classrooms
- Need store of spare parts for fixing laptops



3159 Campus Drive
Norcross, GA 30071

Board of Directors Meeting Agenda Item

Consent

Action

Discussion

Information

Board Meeting Date: March 16, 2017

Title of Agenda Item: Response to State Charter Schools Commission of Georgia regarding December 2016 Compliance visit.

Submitted by: Laurie Kimbrel

Background and Summary: In December 2017 SCSC conducted an unannounced monitoring site visit at Brookhaven Innovation Academy. The purpose of this monitoring was to broadly review BIA's compliance with applicable state law and the financial and operational goals of the charter contract. While the SCSC monitoring visit was positive, there were three aspects of the school's operations that needed further development. These aspects were outlined in a letter from SCSC dated January 18, 2017. This letter was reviewed by the Board of Directors at their February meeting.

This agenda item includes the response from BIA to SCSC regarding corrective action taken to ensure compliance with SCSC expectations, the law and our charter contract.

Fiscal Impact: None

Recommendation: None, discussion only.

February 15, 2017

Gregg Stevens
Deputy Director, General Counsel
State Charter Schools Commission of Georgia
1470B Twin Towers East
205 Jesse Hill Jr. Drive
Atlanta, GA 30334

Dear Mr. Stevens,

Thank you for your recent feedback regarding the compliance visit at Brookhaven Innovation Academy. We very much appreciate the time that it took for the visit as well as the constructive feedback. Both school leadership and the Board of Directors believe that BIA has had a solid start but that ongoing improvement is an essential component to our continued success.

We have taken the findings listed in the letter from SCSC very seriously and have begun work to correct the deficiencies as detailed in the plan outlined below.

1. **Information provided by BIA indicates that it does not provide parents legal notices required by federal law.** BIA used the National School Boards Association/Council of School Attorneys Policies Required by Federal Law chart to remediate this finding. Please see attached chart for complete details. In summary, all legally required notices have now been posted on the BIA website on newly created pages titled, "parent notices" and "staff notices". Also, the following policies are needed and will be reviewed and adopted during the March and April BIA Board of Directors meetings:
 - a. Grievance Policy
 - b. Internet Safety Policy
 - c. HIPPA Policy
 - d. Title I Policies – Parent Involvement and Comparable Services
 - e. Parental Access to Instructional Materials
2. **BIA's Fiscal Policy is not consistent with the requirements of the Georgia Department of Education's Financial Management for Georgia Local Units of Administration Manual (LUA Manual).** In consultation with our attorney, we have been advised that this requirement can be met by creating a Brookhaven Innovation Academy Financial Policies and Procedures manual. A draft manual has been created and is currently being reviewed by the Head of School and our Business Manager that began work at BIA on February 1, 2017. The table of contents of the manual is attached so that you can be assured that we are creating a comprehensive manual that addresses internal controls and segregation of duties, utilization of school resources including competitive procurement and purchasing and procedures for the receipt and management of school resources such as bookkeeping, cash and check receipt and disbursement. We anticipate that the Financial Policy and

Procedure Manual will be approved at the April 13, 2017 Board of Directors Meeting. A copy will be posted on the BIA website immediately after approval.

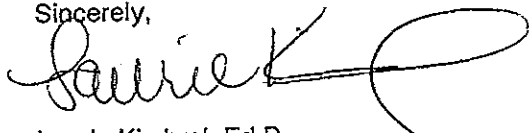
3. **Evidence provided by BIA during the on-site visit by SCSC staff revealed that the school was not following its fiscal policy.** As of February 1, 2017, Brookhaven Innovation Academy is working under a significantly amended contract with Prestige Charter School Solutions that takes them out of all day to day management including financial procedures. As previously mentioned, BIA has hired a Business Manager who will work directly with the Head of School to create and implement appropriate finance procedures. We have already set up a system for the creation of purchase orders that each include a budget account number so that we can encumber and track expenses. Purchase orders are created in the school, approved by the Head of School and then sent to the Business Manager for accounting purposes. This process will be commemorated in the Brookhaven Innovation Academy Financial Policies and Procedures Manual.

In addition to the findings that require corrective action, we have also seriously considered the recommendations cited by SCSC to improve programs and mitigate future risk.

1. **Increase school oversight of service providers as well as access to records and information in the custody of school service providers.** As previously mentioned, Prestige Charter Solutions now has a very limited contract with BIA. They will be used for consultation only and their services must be arranged in advance. All day to day functions of school management including finance are now handled by school staff. This has already made a big difference in the efficiency of our practices. As the Head of School, it is reassuring to have access to a Business Manager who is qualified and able to answer questions.
2. **Engage the Georgia Department of Education to conduct a School Safety Assessment.** This assessment has been scheduled for March 10, 2017. In addition, we have made a number of changes in practice based on results of an inspection from the Gwinnett County Fire Department that occurred after our SCSC compliance visit. Finally, doors to electric closets have been re-keyed so that they can be locked at all times and signs have been added to external doors to remind staff and students that they must remain locked.
3. **Align governing board capacity and practice to SCSC expectations.** The importance of SCSC training has been discussed at a meeting of the BIA Board of Directors. The board agreed that they will attend this training as a team during the 2017-2018 school year.

Again, thank you so much for the feedback and the ongoing support. We appreciate our good relationship with your staff and your willingness to assist us with our questions and concerns. We look forward to a long and productive relationship.

Sincerely,



Laurie Kimbrel, Ed.D

**Policies Required by Federal Law
Brookhaven Innovation Academy Status as of February 2017**

Statute	Regulation	Status
Age Discrimination Act	Grievance procedures	Notice of non-discrimination published on website Grievance policy to be developed and approved by board in March or April 2017.
Asbestos Hazard Emergency Response Act	Asbestos management plan	Asbestos management plan in binder in administrative office. Notice published on website.
Americans with Disability Act	Designation of coordinator, grievance procedures	Notice of non-discrimination published on website.
Healthy Hunger Free Kids Act of 2010/Child Nutrition Act		BIA does not participate in federal food program; however, we recognize the value of a wellness policy and one will be developed prior to the 17-18 school year.
Children's Internet Protection Act	Internet Safety Policy	Internet safety policy to be developed and approved by board in March or April 2017.
Copyright Act		Circular 21, Reproduction of Copyrighted Works by Educators and Librarians distributed to staff and posted in copy room.
Drug Free Workplace Act	Drug free workplace statement	Drug free workplace statement is included in BIA Employee Handbook that is distributed to all staff members who sign a statement of receipt and understanding. Notice posted on BIA website.
Fair Labor Standards	Minimum Wage Employer notice	FLSA poster on display in mail room.
Family and Medical Leave Act	Employer notice requirements	FMLA poster on display in mail room.
Health Insurance Portability and Accountability Act (HIPPA)	Policies and procedures and documentation requirements	Policy to be developed and approved by board in March or April 2017.
Public Health Service Act (as amended in the Affordable Care Act)		Notices of adverse benefit determination, notice of final internal adverse benefit determination and notice of final external review decision have been sent to staff via e-mail. Hard copies available in office.
Individuals with Disabilities	Procedural safeguards notice	Procedural safeguards are given to parents at all IEP meetings (including annual reviews), MDC meetings, changes of placement, and upon parent request. If a

Policies Required by Federal Law

Brookhaven Innovation Academy Status as of February 2017

Education Act (IDEA)		parent were to file for due process, the notice would also be sent.
McKinney Vento Homeless Assistance Act		Policy adopted by board and is posted on website.
Unsafe School Option of ESSA (formerly NCLB)		BIA is a one school LEA so no transfer options are available.
Parental Involvement in Title I Program	Schoolwide program components	Policy to be developed and will be approved by board in March or April 2017.
Comparable Services in Title I Programs – Equivalence in Instructional Staff and Materials		Policy to be developed and will be approved by board in March or April 2017.
Moving Ahead for Progress in the 21 st Century Act (MAP-21)	Employer policy on misuse of alcohol and controlled substances	BIA does not have a transportation program or bus drivers and so testing of bus drivers is not applicable.
Protection of Pupil Rights Amendment (PPRA)	Parental access to instructional material	Policy to be developed and will be approved by board in March or April 2017. Notice has been published on website.
Section 504 of the Rehabilitation Act	Grievance procedures	Grievance policy to be developed and will be approved by board in March or April 2017. Notice has been posted on the website.
Safe and Drug Free Schools & Communities Act		School discipline policy has been adopted and is posted on website and is published in parent/student handbook.
Title IX of the Education Amendments of 1972	Grievance procedures	Grievance policy to be developed and will be approved by board in March or April 2017. Notice has been posted on the website.
Uniformed Services and Employment and Reemployment Act of 1994	Employer Notice Requirements	USERRA Poster on display in mail room.

**Policies Required by Federal Law
Brookhaven Innovation Academy Status as of February 2017**

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**FINANCIAL POLICIES &
PROCEDURES**

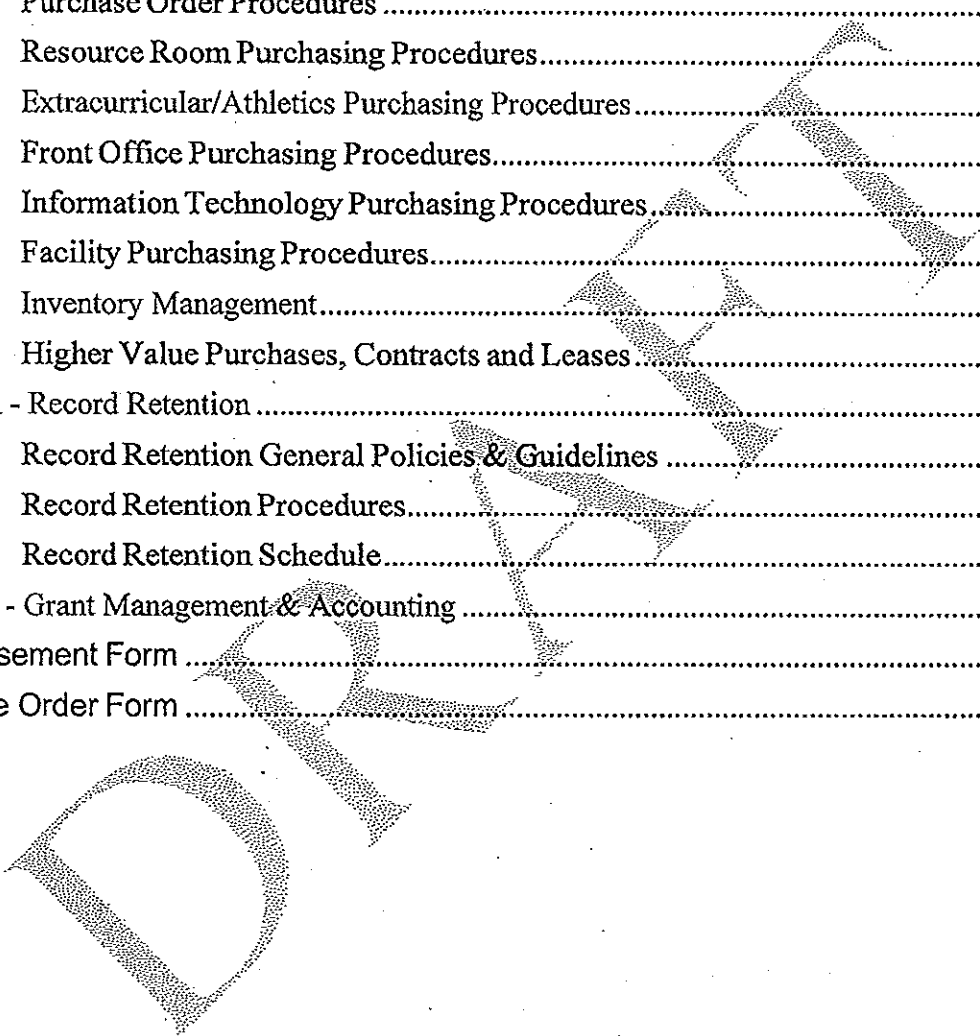
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Academy*

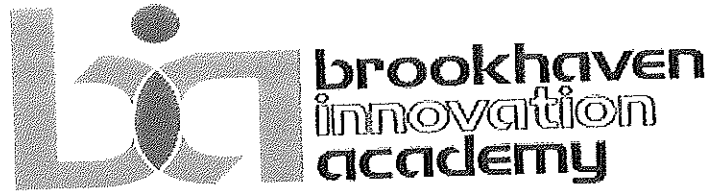
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(February 2017)

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3159 Campus Drive
Norcross, GA 30071

Board of Directors Meeting Agenda Item

Consent

Action

Discussion

Information

Board Meeting Date: March 16, 2017

Title of Agenda Item: Lottery/Admissions Update

Submitted by: Laurie Kimbrel

Background and Summary:

Lottery was run on March 8, 2017 at 5:00 pm

Return rate of existing students – 97% (3 moving out of area, 9 did not fill out intent to re-enroll form)

Total openings by grade level:

Kindergarten - 60

First Grade - 0 (currently overenrolled by 9)

Second Grade - 0 (currently overenrolled by 2)

Third Grade - 4

Fourth Grade - 2

Fifth Grade - 3

Sixth Grade - 22

Seventh Grade – 16

Totals in lottery:

Kindergarten - 223
First Grade - 66
Second Grade - 78
Third Grade - 68
Fourth Grade - 80
Fifth Grade - 70
Sixth Grade - 111
Seventh Grade - 54

Fiscal Impact: full enrollment will result in full funding for BIA. Per our charter contract, we will be funded for 60 additional students in 7th grade beginning in July 2017.

Recommendation: None, discussion only.



3159 Campus Drive
Norcross, GA 30071

Board of Directors Meeting Agenda Item

Consent

Action

Discussion

Information

Board Meeting Date: March 16, 2017

Title of Agenda Item: Budget Calendar

Submitted by: Lori Parrish

Background and Summary:

In order to plan ahead, a budget calendar has been created so that the board and staff are clear on what will happen and when as we amend the 2016-2017 amended budget and 2017-2018 adopted budget.

Fiscal Impact: None

Recommendation: None, discussion only.

**BROOKHAVEN INNOVATION ACADEMY
BUDGET CALENDAR
2016-2017 AMENDED BUDGET
2017-18 ADOPTED BUDGET**

March 16, 2017

Board to review and approve 2017-18 Staffing Plan

April 13, 2017

Board to review revised 2016-17 Budget and Multi Year Projection 2017-18, 2018-19 and 2019-20

May 4, 2017

Board to review 2016-17 Amended Budget and conduct a public hearing

Board to review 2017-18 Tentative Budget and conduct a public hearing

June 1, 2017

Board to approve 2016-17 Amended Budget and conduct public hearing

Board to approve 2017-18 Adopted Budget and conduct public hearing

August 3, 2017

Board to review and approve DE46 (2016-17 Unaudited Actual Financial Report) due September 30, 2017

September 2017

Board to review and approve 2016-17 Annual Audit due November 1, 2017 (could move to October if necessary)

October 2017

Board to review and approve Charter School Annual Report due November 1, 2017

November 2017

Board to review any changes in funding as provided by Georgia Department of Education and SCSC

December 2017

Board to review and approve 2017-18 Amended Budget and conduct public hearing



3159 Campus Drive
Norcross, GA 30071

Board of Directors Meeting Agenda Item

Consent

Action

Discussion

Information

Board Meeting Date: March 16, 2017

Title of Agenda Item: Staffing Plan

Submitted by: Laurie Kimbrel

Background and Summary: The purpose of the staffing plan is to bring recommended staffing increases to the Board of Directors with rationale for the change and financial impact. The staffing plan is brought to the board one time per year and unless there is an unforeseen emergency, no additional requests will be made for increased staff. Personnel costs make up the majority of school budgets' therefore, careful planning and position control must be maintained.

The staffing plan was reviewed by the Personnel Committee and the Finance Committee.

Fiscal Impact: See attachment

Recommendation: Approval of the 2017-2018 staffing plan to accommodate student growth.



**2017-2018
Staffing Plan**

March 2017

Table of Contents

1. Overview
2. Staffing Goals
3. Administrative Staffing
4. Teaching Staff – Regular Education
5. Teaching Staff – Special Education & ESOL
6. Teaching Staff – Specials
7. Support Staff

Overview of Increases

Administrative Staff	0.5
Regular Ed Teaching	5.0
Sp. Ed & ESOL Teaching	0.0
Specials Teaching	0.0
<u>Support Staff</u>	<u>.5</u>
Total	6.0

Staffing Plan Purpose and Goals

Purpose:

The purpose of the staffing plan is to bring recommended staffing increases to the Board of Directors with rationale for the change and financial impact. The staffing plan is brought to the board one time per year and unless there is an unforeseen emergency, no additional requests will be made for increased staff. Personnel costs make up the majority of school budgets; therefore, careful planning and position control must be maintained.

Goals of the 2017-2018 Staffing Plan:

- Ensure K-7 class sizes of 20:1
- Ensure adequate and appropriate staff to deliver core instructional program in a manner that meets the requirement of the charter:
 - Blended learning
 - Project based learning
 - Coding
- Ensure special education and ESOL students are served according to state and federal law
- Meet expectations of community to the extent possible within the budget
- Ensure compliance with budget constraints

Section 1
Administrative Staff

Recommendation: .5 Business Manager

Rationale:

Business Manager will work with the Head of School and finance committee to ensure financial oversight and effective short and long term financial planning. Duties include:

- Development of budget calendar and process
- Develop budget and multi-year projections
- Create fiscal policy and procedures compliant with GaDOE requirements including proper internal controls, procedures for purchasing, as well as bookkeeping, cash receipts and disbursements
- Payroll administration
- Donation tracking and accounting
- Accounts payable oversight
- Cash flow management
- Asset tracking and management
- Oversight of claims (workers' compensation, claims filed against school)
- Oversight of purchasing program and development of RFPs

Section 2

Teaching Staff – Regular Education

Recommendation: Increase teaching staff by 5 full time positions.

Increase teaching staff by 4 full time positions to accommodate student enrollment growth and addition of middle school.

- 1.0 Fifth grade teacher
- 1.0 Sixth grade math teacher
- 1.0 middle school math teacher with ability to teach algebra and geometry
- 1.0 middle school science teacher

Add 1 full time instructional technology coordinator to assist teachers and students with the effective implementation of educational technology to deepen and enhance learning. (Job Description in Appendix)

Add \$10,000 to budget for stipends for teacher sponsored clubs and activities.

Rationale:

- Allows addition of the 5th and 6th grade classes that were collapsed for 2016-2017
- Allows creation of a middle school environment for 6th – 8th grades
- Maintains class sizes of 20
- Teachers with specialization in middle school grades allows for student exposure to multiple teachers and instruction from content specialists
- Increases efficiency of technology use to deepen learning and more effectively use software systems currently in place

Section 3

Teaching Staff – ESOL and Special Education

Note: Number of teachers needed in these two categories will fluctuate with the numbers of students enrolled with identified needs. It is also important to leave room for growth in these populations as students with needs are identified throughout the year. Federal special education laws mandate that we engage in “child find” activities to ensure that we have identified special education students who have previously not been labeled as such.

Recommendation:

No Increase unless number of students in these programs change drastically with new enrollments.

Section 4

Teaching Staff – Specials (PE and Music)

Recommendation:

No Increase

Section 5 Support Staff

Recommendation:

Restructure office (clerical positions) from full time Office Manager and part time office assistant to:

- Receptionist – full time, 190 days
- Business Clerk – full time, 225 days

Rationale:

Current structure (positions and pay) was recommended by an outside consultant and does not support the work that must be completed to run a school. In addition, having both clerks work in the front office where parents, students and staff come and go all day long does not support effective practices or accuracy.

Receptionist: The job of Receptionist/Secretary is established for the purpose of greeting and directing visitors, responding to inquiries from staff, the public, parents, students, etc. by providing requested information and/or referral to other parties; and, when time permits, providing general clerical support. Draft job description attached. This person sits at the front desk.

Business Clerk: Assist Business Manager and Head of School with aspects of accounts payable and accounts receivable in order to maintain the financial records of the school in appropriate, balanced condition and to ensure the business office functions on an efficient and effective basis. Draft job description attached.

**Brookhaven Innovation Academy
Instructional Technology Coordinator
Job Description**

Purpose:

The Instructional Technology Coordinator provides leadership, training and support to teachers in the integration of technology devices and software with the purpose of enhancing and deepening student learning. The coordinator uses a coaching model in working with staff and at times will team teach and provide model lessons in order to promote the effective integration of technology. The coordinator will also evaluate and provide recommendations regarding software and hardware applications and will assist the leadership team with professional development and parent education. The Instructional Technology Coordinator will coach and mentor in the area of information literacy as would be typical of a media specialist.

Essential Tasks:

- Provide assistance, support and coaching to teachers in order to promote and facilitate the use of technology and information literacy in instruction.
- Consult with and support teachers in integrating laptops into daily instruction.
- Support teachers in planning, delivering and evaluating instruction using instructional software and Learning Management System.
- Plan and conduct professional learning in the use of instructional technologies and information literacy.
- Team teach and teach demonstration lessons with classroom teachers to effectively model effective use of instructional technology.
- Design materials for use in classroom instructional integration activities.
- Serve as a state-of-the-art expert in the field of instructional technology, information literacy and coding.
- Provide guidance to school administrators on the implementation of effective instructional technology program.
- Observe teachers as requested by leadership team and provide feedback on appropriate use of instructional technology.
- Maintain a variety of records related to instructional technology including software licenses purchased by the district, training opportunities, and other reports as necessary.
- Evaluate instructional software, equipment, and services for possible purchase.
- Conduct research into new techniques aimed at improving learning through technology integration.
- Assist Head of School with community engagement using technology.
- Assist Head of School with parent information meetings and parent education in the evenings.
- Other duties as assigned.

Knowledge, Skills and Abilities:

- Substantial knowledge of hardware and instructional software, BIA Instructional methods and strategies including Project Based Learning, blended learning, and coding.
- Ability to establish and maintain effective working relationships with colleagues and parents.
- Ability to prepare reports and communicate effectively both orally and in writing.

Education and Experience:

- Minimum three years of successful teaching experience.
- GA teaching and/or leadership certificate.

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Brookhaven Innovation Academy
Business Clerk
Job Description

Purpose: Maintain the financial records of the school in appropriate, balanced condition, process purchase orders on a timely basis, keeping the business office functions operating on an efficient and effective basis.

Essential Tasks:

- Accounts payable
 - enter invoices into bill.com
 - reconcile vendor statements
 - maintains purchase order spreadsheet ensuring that expenditures do not exceed purchase order amount
 - prepare monthly cash disbursement reports
- Accounts Receivable
 - Prepare invoices
 - Reconcile cash receipts
 - Prepare monthly cash disbursement report
 - Collects funds from all student events (e.g. ticket sales, yearbook purchases, etc.) for the purpose of ensuring the accuracy and timely completion of transactions.
- Issue letters and do follow-up on all returned NSF checks within the district.
- Assist in filing claims for grants: Title I, Chapter I & II, IDEA, Carl Perkins, etc.
- Assist the Business Manager in the compilation of data and submission of reports to the GaDOE, SCSC, and all other agencies to which reports shall be submitted.
- Assist the Business Manager to provide the Board and Administration with monthly fiscal reports as requested.
- Receptionist duties as required.
- Maintain high standards of confidentiality, attendance, and flexibility, while working cooperatively with Supervisors and other employees.

Qualifications: Associate's Degree preferred. Knowledge of bookkeeping/office procedures including; but not limited to, bank account reconciliation, journal entries, order processing, invoicing, and receipts. Experience with computerized bookkeeping system helpful. Other qualifications as may be determined by the Business Manager.

225 day work year
Reports to Head of School

**Brookhaven Innovation Academy
Receptionist/Secretary
Job Description**

Purpose: The job of Receptionist/Secretary is established for the purpose of greeting and directing visitors, responding to inquiries from staff, the public, parents, students, etc. by providing requested information and/or referral to other parties; and, when time permits, providing general clerical support.

Essential Tasks:

- Answers telephone for the purpose of screening calls, transferring calls, responding to inquiries and/or taking messages.
- Distributes items within the school (overnight mail/packages, messages, application packets, etc.) for the purpose of ensuring receipt to addressee and/or providing material/s.
- Greets individuals entering the building (visitors, parents, students, vendors, etc.) for the purpose of responding to inquiries; and/or directing individuals to appropriate location in accordance with established building security procedures.
- Maintains building information (schedules, staff directories, emergency contacts, etc.) for the purpose of providing reference information.
- Maintains reception area materials for the purpose of providing information to visitors.
- Performs general secretarial and clerical functions (e.g. scheduling, copying, faxing, data entry, filing, etc.) for the purpose of supporting office operations.
- Maintains student records in Student Information System and files.
- Provides items as needed for student health and injuries (band aids, ice packs, etc.)
- Maintains, sorts and distributes mail for school
- Operates postage machine and orders postage when needed
- Assists personnel with the mailing and distribution of various documents and communication
- Performs other clerical tasks as assigned including word processing and creating databases, etc.
- Other duties as required to ensure smooth operation of the school.

Qualifications: Associate's Degree preferred. Graduation from high school and any equivalent combination of training and experience which provides the required knowledge, skills and abilities.

190 day work year

Reports to Head of School

BIA STAFFING PLAN
2017-18 v3

			16.80%	1.45%	\$ 257.00	\$ 5,508	Health	TOTAL	TOTAL COST
			TRS	MEDICARE	GA UNEMPL	Benefits	BENEFITS		
Teachers	4.00	\$ 46,000	\$ 184,000	\$ 30,912	\$ 2,668	\$ 1,028	\$ 22,031	\$ 56,639	\$ 240,639
Instructional Tech Coord	1.00	52,000	52,000	8,736	754	257	5,508	15,255	67,255
Student Activities Stipends		10,000	10,000	1,680	145			1,825	11,825
Support Staff									
Office Manager	(1.00)	\$ (28,000)	(28,000)	(4,704)	(406)	255	5,508	653	(27,347)
Office Assistant	(0.50)	\$ (28,000)	(14,000)	(2,352)	(203)	256	-	(2,299)	(16,299)
Receptionist	\$15/hour 190 Days	22,800	22,800	3,830	331	257	5,508	9,926	32,726
Business Office Clerk	\$20/hour 225 Days	36,000	36,000	6,048	522	-	5,508	12,078	48,078
Business Mgr	\$50/hour 1040 Hours	52,000	52,000	8,736	754	257	-	9,747	61,747
Teachers		\$ 319,719							
Support Staff		37,158							
Administrative		61,747							
Total Additional Staff		\$ 418,624	\$ 314,800	\$ 52,886	\$ 4,565	\$ 2,310	\$ 44,063	\$ 103,824	\$ 418,624

Teachers \$ 319,719
 Support Staff 37,158
 Administrative 61,747
 Total Additional Staff \$ 418,624



3159 Campus Drive
Norcross, GA 30071

Board of Directors Meeting Agenda Item

Consent

Action

Discussion

Information

Board Meeting Date: March 16, 2017

Title of Agenda Item: Hiring Process

Submitted by: Laurie Kimbrel

Background and Summary:

The hiring process for 2017-2018 is attached. BIA will continue to use a research based process to identify teachers with the highest predictability of success. Our process relies on a structured interview system. The qualities of effective teachers on which our hiring process is based is also attached.

Employment interviews can be either structured or unstructured. Generally speaking, structured interviews ensure candidates have equal opportunities to provide information and are assessed accurately and consistently.

Structured Interview

- All candidates are asked the same questions in the same order.
- All candidates are evaluated using a common rating scale.
- Interviewers are in agreement on acceptable answers.

Unstructured Interview

- Candidates may be asked different questions.
- A standardized rating scale is not required.
- Interviewers do not need to agree on acceptable answers.

At first glance, the unstructured interview appears attractive due to its loose framework, discretionary content, and conversational flow. Yet, these same features make this type of interview very subjective, which reduces its accuracy and invites legal challenges.

Research consistently indicates unstructured interviews have little value in predicting job performance.

Unstructured interviews typically demonstrate:

- Low levels of reliability (rating consistency among interviewers).
- Low to moderate levels of validity (the extent to which the assessment method measures what it is intended to measure, e.g., job performance).

Recommendation: None, discussion only.

Brookhaven Innovation Academy
Hiring Process
2017-2018

1. New positions will be established via the Staffing Plan, which will be reviewed by the Personnel Committee and approved by the board in March.
2. Vacancies created by non-renewals will be finalized by March 31.
3. Head of School will post positions as "anticipated" until staffing plan is approved and new-renewal teachers have been notified.
4. Positions will be posted on the BIA website, GA Charter School Association website, GaDOE website and university job boards.
5. Staff will attend the Georgia Charter School Association job fair on February 25. Other job fairs will be researched and considered.
6. Candidates will apply via the Ed-Join application system. All applicants must take the sketch screener in order to be considered for an interview. Applications are not complete unless candidates include three letters of recommendation, transcripts and a copy of a valid teaching certificate.
7. Paper screen will be completed by Head of School and Assistant Principal. Only complete applications will be considered.
8. Head of School and Assistant Principal will schedule and conduct first round interviews. A research based, structured interview will be used in order to determine which teachers have values and behaviors that match "Attributes of Highly Effective Teachers" (attached). All first interviews are conducted via telephone to control for bias. Significant training is required to conduct and score these interviews.
9. Head of School and Assistant Principal will select candidates to proceed to second interviews.
10. Second interviews will be in person at the school and conducted by an interview panel of staff facilitated by the Head of School. Second interview determines fit with school.
11. Interview panel will provide feedback to the Head of School in terms of strengths, weaknesses and wonders. Head of School makes ultimate determination of which candidate is the best fit.
12. Head of School makes offers to candidates using contract created by attorney.
13. Fingerprint background checks will be conducted. Head of School will contact references and verify past employment.
14. Head of School will provide resume to personnel committee to review prior to board approval.
15. Board discusses candidates in closed session and approves personnel slate in open session.
16. Employment paperwork gathered and checked by Head of School using new hire checklist (attached).

WHAT IS THE FOCUS OF THIS TEACHER?

Successful teachers are drawn to teaching primarily by the excitement and satisfaction of seeing students learn and are intensely focused on maximizing the growth and achievement of each student. They have a compelling vision that includes learning for all students. They are optimistic, even in the face of challenges, about what students can become and achieve. They see themselves unequivocally accountable for the growth and achievement of their students and they continuously monitor the progress of each student.

Growth and Learning:

The successful teacher is strongly committed to having all students learn appropriate grade level skills and progress in cognitive and affective development.

Optimizing:

The successful teacher believes that all students regardless of their life situation will learn. This teacher views obstacles in student learning as surmountable and has effective strategies to facilitate learning for all students.

Accountability:

The successful teacher has extremely high expectations for each student and is accountable for measureable student learning and development and has on-going ways to monitor student progress toward specific learning goals. This teacher takes whatever time is necessary to assist students in their learning.

Intensity: (On Sketch Only)

The successful teacher demonstrates a passion for teaching. These teachers approach their work with high energy and may spend many hours in preparation. They are continuously striving to improve.

HOW DOES THIS TEACHER AFFILIATE WITH OTHERS?

Successful teachers build positive, caring relationships with students and other stakeholders within the learning community. They demonstrate caring and empathy. These teachers communicate openly and seek input that might improve what they can do for students. They listen to others and are especially open to what students have to say.

Openness:

The successful teacher communicates openly and clearly while listening to and seeking input from others, especially students. This teacher is able to examine his/her own behavior and will work with others toward mutual resolution of problems and disagreements.

Relationships:

The successful teacher endeavors to build positive, caring relationships with students and others. This teacher makes personal connections with students and demonstrates interest in each student. This teacher understands that students learn best in a caring environment.

Empathy:

The successful teacher seeks to understand how students are feeling and demonstrates empathy and concern for the students' emotional and physical well being. This teacher seeks to understand the perspectives of others.

HOW DOES THIS TEACHER CREATE AND MAINTAIN AN ENVIRONMENT FOR LEARNING?

Successful teachers get students motivated to learn by using intrinsic strategies that help students develop a positive self-concept through self-affirming. They are flexible, able to change course if it will enhance learning, and can see multiple options to solving problems. They effectively design, organize and manage the classroom while maintaining an expectant and positive climate for learning and growth.

Motivation:

The successful teacher views motivation of students as critical to success and uses intrinsic and self-affirming strategies to get students excited about learning. This teacher understands the importance of a positive-self concept for children and that children learn best when the learning is active and connected to their interests.

Flexibility:

The successful teacher is able to consider multiple aspects and options of an issue and can make critical adjustments to meet the unique needs of students.

Classroom Management:

The successful teacher establishes norms and procedures that set a positive tone and climate for learning and teaches students self-discipline. The classroom of this teacher is active and focused on learning.

Designing and Planning:

The successful teacher is personally well organized, understands the components of an effective lesson and organizes the environment to maximize learning.

HOW DOES THIS TEACHER EXTEND LEARNING?

Successful teachers work positively with parents as partners in the child's learning and growth. These teachers are constantly self-initiating ways to personally grow as a teacher and apply what they learn about effective teaching in the classroom. They help students apply learning in and outside the classroom and actively discover how what they are learning is relevant to their lives. These teachers are comfortable with diversity and help students learn to work cooperatively within a multicultural society.

Professionalism:

The successful teacher works cooperatively with staff and parents and views them as partners. This teacher self-initiates ways to continuously learn and grow as a teacher.

Application:

The successful teacher has specific ways to actively engage students in connecting what they are learning in the classroom to real life situations.

Diversity:

The successful teacher gets students engaged in understanding and experiencing facets of our multicultural society.

**Brookhaven Innovation Academy
Personnel File/New Hire Check List**

Name of Employee _____

Position _____

Start Date _____

Date of Board Approval _____

___ Application

___ Resume

___ Letters of Recommendation

___ Prior Employer Verification

___ 3 Reference Checks

___ College Transcripts

___ Fingerprint Background Check

___ GA Certificate – MUST have minimum of a clearance certificate

___ BIA Employment Agreement signed

___ W-4

___ G-4

___ I-9

___ Paycor Enrollment Information

___ Employee Acknowledgement of Understanding and Receipt

___ Insurance Enrollment Forms

___ E-verify compliance

___ Georgia New Hire Reporting Form

___ Emergency Contact Form

___ Mandated Reporter Training



3159 Campus Drive
Norcross, GA 30071

Board of Directors Meeting Agenda Item

Consent

Action

Discussion

Information

Board Meeting Date: March 16, 2017

Title of Agenda Item: Financial Policies and Procedures

Submitted by: Laurie Kimbrel

Background and Summary:

It was noted in our SCSC compliance visit that BIA needs to adopt GaDOE compliant financial policies and procedures. The following policies and procedures have been reviewed our attorney as well as the Finance Committee. Adoption of this comprehensive set of policies and procedures will bring us into required compliance.

Policies

Principles adopted by the board to chart a course of action. They tell what is wanted and may include why and how much. They are broad enough to indicate a line of action to be taken by the administration in meeting a number of day-after-day problems; they are to be narrow enough to give the administration clear guidance.

Procedures

Detailed directions usually developed by the administration to put policy into practice. They tell how, by whom, where, and when things are to be done.

By definition, policies are actions of the board, while procedures are actions of the administration, undertaken to implement actions of the board. A policy may provide sufficient direction by itself, and, as a consequence, it may not be accompanied by regulation. Procedures, however, do not exist in the absence of policies. Therefore, every regulation is written to implement a policy adopted by the board.

Recommendation: Approve BIA financial policies and procedures as required by SCSC and GaDOE.

Brookhaven Innovation Academy

Policy – Budget

Budget Process

The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided given the anticipated level of available resources.

Brookhaven Innovation Academy will follow a budget process that is consistent with the requirements of federal and state statutes, and State Board of Education Rules and Regulations.

Balanced Budget

Brookhaven Innovation Academy will adopt a balanced budget for each and every budgeted fund. Total anticipated revenues plus that portion of the fund balance that is designated as a budget funding source shall equal total estimated expenditures for each fund.

Budgetary Basis

All budgets will be adopted on a basis of accounting consistent with generally accepted accounting principles except for encumbrances or where prohibited by Georgia law. Revenues are budgeted when they become measurable and available and expenditures are budgeted when they become measurable and a liability has been incurred which will be liquidated with current resources. All outstanding encumbrances are charged to the budget appropriation in the year initially encumbered.

Level of Budget Adoption

The budget shall be adopted at the legal level of budgetary control which is the fund level (i.e. expenditures may not exceed the total appropriation for any department within a fund without the board's approval).

Expenditures

Current expenditures shall be financed with current revenues which shall include that portion of fund balance available for expenditure. Brookhaven Innovation Academy shall avoid budgetary procedures that balance current expenditures through the incurrence of debt, or which finance on going expenditures with one time revenues.

Brookhaven Innovation Academy will budget expenditures at a level sufficient to maintain operations of the school.

All expenditures of school funds, including cash expenditures, shall be documented and accounted for by daily receipts.

Brookhaven Innovation Academy will budget for the timely renewal and replacement of capital assets.

Budget Objective by Type of Fund

The following budget objectives are established for the different types of funds utilized by Brookhaven Innovation Academy:

- **General Fund (100):** The budget for the General Fund shall provide for the general operations of the school funded by intergovernmental revenue and user charges for services and maintain fund balance necessary for financial health and stability.
- **Debt Service Fund (200):** the budget for the Debt Service Fund shall provide for the accumulation of resources for, and the payment of, general long-term debt principal, interest and paying agents fees.
- **Capital Projects Fund (300):** The budget for the Capital Projects Fund shall provide for financial resources to be used for the acquisition or construction of major capital facilities (other than those of proprietary funds and fiduciary funds).

Budget Preparation

For each department, budgets shall be prepared for current service level. A current services budget is defined as that level of funding which is necessary to provide the same level of service for the upcoming year that is currently being provided. An expanded services budget includes funding request associated with new service and/or additional personnel.

Budgetary Control/Reports

A system of budgetary controls shall be maintained to assure adherence to the budget. Timely monthly financial reports shall be prepared comparing actual revenues, expenditures and encumbrances with budgeted amounts.

Budget Amendment Process

The Board shall authorize funding sources increases or decreases as well as associated changes in the expenditure budget at the legal level of authority.

Authorization of Budget Adjustments

The budget is a dynamic rather than static revenue and spending plan which requires adjustment from time to time as circumstances change. Approval of the Board is required for increases in total department or fund budgets, increase or decreases in the personal services budget total of a department or fund, increases in the level of authorized positions, or changes to capital outlay.

Budget Lapses at Year End

Unencumbered appropriations, appropriations for which no expenditures or encumbrances have been charged, lapse at year end. However, the appropriation authority for encumbrances carries forward to the next year.

Utilization of Prior Year's Fund Balance in Budget

Unrestricted fund balance may be used as a funding (revenue) source for that fund's budget. The amount of unrestricted fund balance shall be estimated very conservatively.

Contingency Budget

Brookhaven Innovation Academy shall include a contingency amount in the General Fund budget for emergency type expenditures which cannot be foreseen when the budget is adopted. The goal of the contingency shall be 5% of the total General Fund budget, and this shall be subject to annual appropriation.

Maintenance and Replacement of Capital Equipment

Priority shall be given in budget preparation and enactment for adequate maintenance of capital equipment and facilities, and for their orderly replacement.

Federal and State Grants

The Board shall approve all grants and grant applications through board action. All Federal and State grants shall be subject to the school's accounting and budgetary policies. All key financial provisions, including required local match, shall be included in the board actions. Accounting and budgeting information shall be inclusive of the Federal/State participation as well as local participation. Provisions shall be made in the school's annual budget for anticipated grants.

Brookhaven Innovation Academy

Policy – Accounting and Financial Reporting

Audit and Annual Report Preparation

In accordance with O.C.G.A. 20-2-2065 (b)(7), Brookhaven Innovation Academy will have an annual financial audit conducted each fiscal year by an independent Georgia licensed certified public accountant. This audit will be filed with SCSC in a timely fashion.

Brookhaven Innovation Academy will prepare an annual financial statement for each individual fund (itemized by source of revenue), the total disbursements of the fund (itemized by the nature of the expenditure), and the balance in the fund at the close of the fiscal year.

Reporting and Recordkeeping

Brookhaven Innovation Academy will develop an ongoing system of financial reporting to meet the needs of the board, school leaders, and contributing local governments. The reporting systems will promote budgetary control and comparative analysis.

Brookhaven Innovation Academy will use the uniform chart of accounts administered by Georgia Department of Education.

Brookhaven Innovation Academy will establish and maintain a high degree of accounting practice. Accounting systems will conform to Generally Accepted Accounting Principles (GAAP).

Brookhaven Innovation Academy will maintain accurate records of all capital assets to ensure a high degree of stewardship of public property.

Brookhaven Innovation Academy

Policy – Revenue

Revenue Estimation

Brookhaven Innovation Academy will estimate its revenues by an objective analytical process in a prudent manner. Revenues will always be estimated conservatively.

Brookhaven Innovation Academy will work closely with the Georgia Department of Education and SCSC to estimate state and/or local formula funds expected during the fiscal year. These estimates will include where applicable, funds for Quality Basic Education (QBE), nutrition, school nurses, transportation and any other state funds.

Additional Revenue

Brookhaven Innovation Academy will seek public and private grants, contracts and other outside sources of revenues for funding projects where appropriate.

User Fees

Brookhaven Innovation will establish the levels of all user charges based on an analysis of the cost of providing the services. User charges will be evaluated annually.

Contingency Funds

Brookhaven Innovation Academy will establish an annual contingency fund to make up any potential revenue shortfalls throughout the year.

Brookhaven Innovation Academy

Policy – Capital Assets

Recording and Useful Lives

Brookhaven Innovation Academy will record capital assets for those expenditures exceeding \$1,000 with a useful life of at least two years. The useful lives of capital assets will be as follows:

- **Computers:** 3 years
- **Vehicles:** 7 years
- **Buildings:** 30 years
- **Office Equipment and Furniture:** 10 years

The annual financial audit required by O.C.G.A 20-2-2065 (b)(7), shall include an exhibit in the audit report identifying all capital assets and the ownership interest of local, state, and federal parties.

Depreciation

For purposes of audited financial statements, depreciation will be calculated annually using the straight line method.

Inventory

At least bi-annually, a physical inventory will be taken of all capital assets.

Disposal

Board approval must be obtained before disposal of capital assets.

Brookhaven Innovation Academy

Policy – Purchasing

Rules and Regulations

Brookhaven Innovation Academy will establish procedures to provide for an efficient and fiscally responsible system for the purchase of materials and services necessary for the effective operations of the school.

The purchasing department will maintain purchasing rules regulations for internal use and will maintain and distribute to all eligible vendors purchasing rules and regulations written specifically for these vendors.

Competitive Bidding

Competitive bidding thresholds will be as follows:

- a) Category purchases over \$10,000. For purchases in excess of \$10,000 but not exceeding \$25,000 no less than three vendors shall be solicited to submit price quotations, which may be obtained orally, by telephone, or in writing. Awards shall be made to the supplier whose bid or offer is responsive to the solicitation and is most advantageous to BIA, when price, quality and other factors are considered.
- b) If factors other than price are used (for example, technical qualifications), they shall be disclosed to all potential vendors. The names, addresses, and/or telephone numbers of the vendors and persons contacted, and the date and amount of each quotation shall be recorded and maintained as a public record.
- c) Purchases, Contracts or Leases over \$25,000. For purchases in excess of \$25,000, the Head of School must present the case for the purchase to the Finance Committee in a regular monthly Finance Committee meeting. The solicitation and other notification requirements of b) above apply and shall be part of the case presentation to the Finance Committee. The Finance Committee will present the case to the Board for approval at the next regularly scheduled Board meeting. Board approval is required prior to issuing a Purchase Order or binding BIA with a Contract or Lease.
- d) Purchases, Contracts or Leases over \$100,000. The Finance Committee and Board approval requirements of paragraph d) above apply to initiate the process for such. In addition, the following additional requirements apply.
 - i) Conditions for Use. Purchases, Contracts or Leases that exceed \$100,000 shall be awarded based on competitive sealed bidding if the following conditions are present:
 - (1) A complete, adequate, and realistic specification or purchase description is available;
 - (2) Two or more responsible bidders are willing and able to compete effectively for the work;
 - (3) The procurement lends itself to a firm fixed price contract;
 - (4) The selection of the successful bidder can be made principally on the basis of cost.
 - (5) For professional service contracts, sealed bidding should not be used.
 - (6) Procurements that exceed \$100,000 will be advertised in the Georgia Procurement Registry and/or the county legal organ, as well as on the school's website and any other publication deemed appropriate by BIA. Procurements for public works construction shall also comply with the requirements of the Georgia Local Government Public Works Construction Law, O.C.G.A. 36-91-1.

If all other relevant factors are met, the purchasing department is authorized to negotiate with a local bidder to reduce its bid to that of the lowest bid received from an out of county bidder if the local bid is within 3% of the lowest bid. Negotiation is limited to purchases up to \$25,000.

Vendor Selection

Bids will be awarded on a non-discriminatory basis with appropriate efforts to include local and minority businesses.

When applicable, Brookhaven Innovation Academy will attempt to use Georgia State Contracts issued by the Department of Administrative Services (D.O.A.S.) or the Georgia technology Authority (G.T.A.), United States General Services Administration (G.S.A.), Western States Contracting Alliance (W.S.C.A.), and U.S. Communities.

The Business Manager is delegated the responsibility to award all formal "invitations to bid" totaling less than \$50,000. In these instances, subsequent notification to the Board is required. Only the board shall award all formal "invitations to bid" that total \$50,000 or more.

Other than advertising novelties, acceptance of gifts at any time shall be prohibited. No Brookhaven Innovation Academy employee shall become obligated to any vendor and shall not conclude any transaction from which they may personally benefit directly or indirectly.

All qualified bidders shall be given equal opportunities and terms to quote on a specified item. The following purchases will be exempt from this policy:

- Travel
- Utilities
- Library Materials
- Attorneys
- Professional Development
- Instructional Materials

Purchasing Cards

Purchasing cards will be used when efficient. Unauthorized or ineligible purchases become the responsibility of the employee making the purchase.

Brookhaven Innovation Academy

Policy – Cash and Investment

Roles and Scope

Brookhaven Innovation Academy will maintain a program of investing all government funds under the direction of the Board and Board Treasurer.

The financial assets of all funds maintained shall be invested unless legally prohibited; provided, however, that cash needs shall not be impaired.

Objectives

Safety of principal is the foremost investment objective of the investment portfolio. Each investment transaction shall first seek to ensure that capital losses are avoided, whether they be from securities defaults or erosion of market value. Investment of state funds shall be governed by the following objectives, in order of priority (1) preservation of safety of principal; (2) liquidity; and (3) yields.

The investment portfolio shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the investment risk and cash flow requirements.

Assets held in the pooled funds and other investment funds shall be diversified to eliminate the risk of loss resulting from concentration of assets in a specific maturity, a specific issuer or a specific class of securities.

All deposit accounts shall be fully collateralized as required by Georgia law in OCGA 50-17-59.

Reporting

The Head of School shall prepare a quarterly investment report which summarizes recent market conditions, economic developments and anticipated investment conditions. The Head of School shall present a comprehensive annual report on the investment program and investment activity. The report shall include average rates of return, comparison with applicable indices and average percentage of cash invested.

Investment Selection

The investment program shall comply with all Georgia laws and federal/state regulations for investing public funds and safekeeping/security requirements. Investment instruments will conform to the regulations specified by Georgia law in OCGA 36-83-4.

The investment program should use a competitive selection process for investments in excess of 30 days. Investments should only be placed with qualified financial institutions. The Head of School will utilize Georgia Fund 1 anytime the rate of return is higher than the rate determined through requests from banks.

Controls

The investment program should provide for a system of internal control over investments and timely financial reporting over investing activities. The controls shall be designed to prevent losses of funds arising from fraud, employee error misrepresentations by third parties, unanticipated changes in financial markets, or imprudent actions by employees.

Banking Services

Biennially, the Head of School will issue a request for banking services to all qualified financial institutions located within a reasonable distance from the district's facilities. The award of banking services will be made solely on the response to the request for proposal. After a depository is chosen, a banking services contract will be negotiated and approved by the board.

FINANCIAL PROCEDURES

***Brookhaven Innovation
Academy***

March 2017

DRY

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Section A - Background Information

1) Tax Status and Purpose

- a) Brookhaven Innovation Academy ("BIA") is a nonprofit organization incorporated as a 501(c)(3) organization. BIA is registered with the Secretary of State in Georgia and is organized pursuant to the provisions of the Georgia Non Profit Corporation Code.
- b) In accordance with IRS Code Section 501(c)(3), BIA is organized and operates exclusively for the exempt purpose as described in Form 1023, the application for exemption. In compliance with the restrictions on organizations qualifying under the 501(c)(3) code, no part of the net earnings of the Corporation shall inure to the benefit of or be distributed to its members, trustees, officers or other private persons.

Section B - Accounting Principles and Procedures

1) General Accounting Policies

- a) The accounting principles of BIA will be consistent with all applicable laws and regulations. These include: Generally Accepted Accounting Principles (GAAP), Statements of Financial Accounting Standards from the Financial Accounting Standards Board (FAS) as appropriate including numbers 116 and 117, Standard Operating Procedures (SOP) as appropriate, including 87-2 on Joint Costs, 94-2 on applicability of the accounting rules to non-profits and 98-2 on accounting for federal awards.

2) Revenue Recognition

- a) Public funds from federal, state and local entities will be recognized as revenue in the period received.
- b) Fundraising contributions will be recorded as revenue in the period received. Fundraising pledges are not recorded on the school's financial statements.
- c) Stock donations as well as credit card donations will be recognized as revenue in the amount of sale less commission and/or fees.
- d) Public funds from grants will be recognized as revenue when the grant money is received. Each restricted grant will be set up as a separate class to allow for accurate accounting of income and expenses.

3) Matching of Revenues and Expenses

- a) In order to present accurate and consistent financial statements, the revenues and expenses attributable to each period will be reflected in that period.
- b) BIA records transactions on the accrual basis of accounting.

4) Fixed Assets and Depreciation

- a) The general capitalization policy is that all equipment and other fixed assets costing \$1,000 or more will be recorded as an asset. Repairs or improvements will be capitalized if the expenditure

extends the useful life of the item. All equipment and other fixed assets purchased using federal grant funds will be recorded as an asset.

- b) All capital assets will be depreciated over their estimated useful lives on a straight-line basis. The half-year convention will be followed in the year the item is purchased or retired. That means that no matter when an item is purchased during the year, ½ year depreciation will be taken for the first year.

Computers & Equipment	3 years
Furniture	7 years
Building	30 years
Leasehold improvements	Term of lease

5) Donated Goods and Services

- a) Property or services donated to BIA will be recorded as in-kind donations if their fair market values at the time of receipt are over \$5,000.
- b) In accordance with FAS 116, certain services may be recorded as revenues and expenses. Such services would be those professional services for which BIA would have ordinarily paid; for example, legal or accounting services.

6) Management and Oversight

- a) The Business Manager performs the day-to-day financial operations with oversight from the Head of School, and with consultative support from the Board Treasurer
- b) The Finance Committee is responsible for seeing that appropriate financial procedures are being followed and that the records are accurate. The Board Treasurer serves as the Chairperson of the Finance Committee.

Section C – Receipts and Pledges

1) Deposits – Check & Cash

- a) All checks and cash received are given to and endorsed “For Deposit Only” by the Business Manager, Head of School or Treasurer before being deposited into the bank account. Copies of checks and cash receipts are made and kept on file.
- b) All donations are acknowledged in writing by the Head of School or designee.
- c) All donations are recorded in a donor database and all revenue, including donations, is recorded in a financial accounting system. The donor database and accounting systems are reconciled monthly.

2) Stock Gifts

- a) Donors desiring to donate stock are referred to BIA's broker. BIA provides the donor with BIA's account number and the DTC code in a template that can be emailed or faxed to the donor to facilitate the transfer. The broker sells the stock and transfers the net proceeds to the BIA operating account. BIA records the donation at the net amount value.

3) Pledges

- a) The Business Manager records pledges in the donor database.
- b) Outstanding pledges are reviewed periodically by the Board's Treasurer and Business Manager to determine if they are collectable.

Section D - Obligations / Disbursements

1) Recording of Contracts

- a) The Business Manager will maintain hard copies and/or electronic copies of all BIA contracts.
- b) The Business Manager will maintain a schedule of payment amounts and dates for all contracts. The Business Manager will use appropriate estimates for variable cost contracts.
- c) The Business Manager will record the current amount due for all contracts in the BIA accounting system on a month-by-month basis.

2) Recording of Purchase Orders

- a) The Business Manager will maintain an electronic database/spreadsheet of all completed and open Purchase Orders.
- b) The database will document the Purchase Order amount, the expected payment due date, and the account to which the invoice will be posted.
- c) The database will be updated within 2 business days of the issuance of any new Purchase Order or receipt of invoices against Purchase Orders.

3) Recording of Accounts Payable

- a) The Business Manager will record a valid vendor invoice in the BIA accounting system within 2 business days of receipt of invoice.

4) Payment Processing – General

- a) The Business Manager will prepare check runs on a weekly basis.

- b) Invoices will be paid within the week they are due whenever possible.
- c) The Business Manager will present the following information/documentation to the Head of School for each check run:
 - i) Current available cash balance in the BIA operating account.
 - ii) Checks to be signed by the Head of School in the check run with appropriate back up documentation.
 - iii) All checks over \$10,000 require approval of either the Board Chairman or Board Treasurer. Email is an acceptable means of approval.

5) Wire Transfers and Electronic Payments

- a) The following circumstances are established as pre-approved for wire transfer or electronic payment:
 - i) Monthly rent payments via wire transfer as required by the lease agreement.
 - ii) Payroll, payroll taxes, Teacher Retirement System and payroll processing fees via electronic payment.
 - iii) Other taxing authority payments via electronic payment.
 - iv) Utilities and communication services.
- b) Payments via wire transfer or electronic payment for circumstance other than those listed in paragraph 5 a above require approval of the Head of School.

6) Payments with Bank Account Debit Card

- a) The Business Manager and Head of School are authorized to make payments using the School Credit or Debit Card.
- b) The School Credit or Debit Card should be used on a strict as needed basis.

7) Reimbursement Procedures & Forms

- a) Reimbursements are authorized only when an Approver (see Section J – Procurement) approves a purchase that cannot be purchased from a BIA vendor on terms or using the BIA School Credit Card. Reimbursements should be limited to emergency circumstances or time-urgent requests.
- b) After following the appropriate procurement procedures in Section J below, the Requester is authorized to make the purchase using a personal means (credit card, debit card, check or cash). Upon receipt of a completed reimbursement form (Exhibit 1), the original signed Purchase Order and the receipt(s), the Business Manager will process the reimbursement request

similar to all other invoices received from vendors. Reimbursement to the individual will be made in the next BIA check run.

Section E - Banking

1) Account Management

- a) New bank accounts may be opened with the approval of the Finance Committee.
- b) Check signing and bank wire authority is granted to the Head of School, Board Treasurer and Board Chairman.
- c) Other BIA employees may be granted limited check signing authority with the approval of the Finance Committee.

2) Bank Statement Reconciliation

- a) Bank statements are opened and reviewed by the Business Manager.
- b) Bank accounts are reconciled monthly.
- c) The individual who reconciles the bank statements cannot be authorized to sign checks.
- d) The reconciliation is performed by the 10th day of the month. A hard copy of the reconciliation report is filed with the bank statement.

Section F - Budgets

1) Budget Process

- a) The budget is prepared annually. The fiscal year ends on June 30th.
- b) The Board must approve the operating budget.
- c) The Head of School is responsible for preparing an annual budget during the spring of each year in collaboration with designated providers/third-parties. The Head of School will submit the draft budget to the Finance Committee for review.
- d) The Board Treasurer will submit the budget to the Board for review, and the final annual budget will be approved at or before the June Board meeting each year.

2) Financial Statements Process

- a) The Business Manager produces monthly financial statements and presents the statements to the Board Treasurer.
- b) The Business Manager produces end-of-year statements within the first quarter of the following year-end.

3) Finance Committee Reviews

- a) The Finance Committee will meet with the Head of School and Business Manager on at least a quarterly basis at least 5 business days prior to the monthly Board meeting.
- b) The Business Manager will present summary financial statements to the Finance Committee.
- c) Any special requests for information from the Finance Committee will be sent to the Business Manager at least 5 business days prior to the Finance Committee meeting.

Section G - Audit

1) Contracting with Auditing Firm

- a) The Finance Committee is responsible for contracting with the auditing firm.
- b) Requests for Proposal for selecting the auditing firm should go out every three years at a minimum.

2) The Annual Audit

- a) An independent accounting firm will conduct an annual financial audit.
- b) The independent accounting firm also prepares IRS 990 and 1099 Forms.

3) Finance Committee Review & Board Approval

- a) The Business Manager will present the draft audited financial statements to the Finance Committee prior to finalizing with the auditor.
- b) The Finance Committee will present the draft audited financial statements to the Board for approval at the first Board meeting following completion of the annual audit.
- c) After Board approval, the Business Manager will coordinate with the auditor to finalize the audited financial statements.

4) Distribution & Publication of Audit & Tax Forms

- a) The final report of the audit and IRS 990 are presented to the Board.
- b) The Business Manager provides copies of the audit and IRS 990 to appropriate entities. A pdf file of the annual audit and IRS 990 is posted on BIA's website.
- c) The auditing firm submits all tax forms to the IRS.

Section H - Insurance

1) Policy

- a) BIA shall procure and keep in force appropriate insurance coverage.

b) Insurance coverage should include, at a minimum:

- i) Medical
- ii) Short and Long Term Disability
- iii) Life
- iv) General liability
- v) Property
- vi) Umbrella
- vii) Director's and Officers' coverage
- viii) Worker's compensation

2) Sourcing Annual Insurance

- a) Insurance brokerage firms will be used to source annual insurance policies to meet the needs of BIA.
- b) The Business Manager is responsible for setting the timetable to review of insurance needs and recommend any changes to specific policies, carriers and brokers used.
- c) Requests for Proposal for selecting the brokerage firms should go out every three years as a minimum.

3) Finance Committee Review and Approval

- a) Finance Committee approval is required to bind any insurance policy for BIA.
- b) The Business Manager will provide updates to the Finance Committee for all insurance policies: expiration date, process to ensure continuity of insurance, etc.

Section I Payroll

1) Contracting Payroll Processing Firm

- a) A payroll vendor handles payroll processing, including the filing and payment of all taxes.

2) Processing Procedures

- a) Employee payroll is processed on a monthly basis. Each pay period begins on the 1st day of the month.
- b) Hourly employees are required to record their attendance on timesheets.
- c) Timesheets are reviewed and approved by the employee's supervisor.
- d) The Business Manager prepares and the Head of School reviews and signature approves each payroll. If the Assistant Principal is not available to approve a payroll, the Principal or Board

Treasurer may approve the payroll.

3) Payroll Taxes

- a) The payroll vendor files W-2s, state and federal payroll taxes. Copies of the reports are given to the Business Manager.
- b) Independent Contractors
 - i) If cumulative payments to an independent contractor exceed \$599 during a calendar year, an IRS Form 1099 filing may be required. The filing is required when the contractor is other than a corporation. The one exception is that payments to an attorney, no matter the business type, must be issued a Form 1099 if payments exceed \$599.
 - ii) If there is a question as to business type, the Business Manager will ask the contractor to complete a Form W-9. If the contractor is an individual, as opposed to a corporation, and the cumulative payment criterion of \$599 has been met, a 1099 will need to be issued to the contractor.

Section J - Procurement

1) Procurement General Policies & Guidelines

- a) All procurement transactions shall be conducted in a manner to provide open and free competition and secure the items at the lowest and best price.
- b) Awards shall be made to the supplier whose bid or offer is responsive to the solicitation and is most advantageous to BIA, when price, quality and other factors are considered.
- c) All employees of BIA should avoid purchasing unnecessary items. Where appropriate, an analysis is to be made of lease and purchase alternatives to determine which would be the most economical and practical.
- d) This policy applies to all general purchases made by BIA, including contracts for services. Purchases made using federal funds must be made according to the procurement policy as proscribed by the federal government.

2) Code of Conduct

- a) General. BIA shall adhere to the following code of conduct. Any employee, officer or agent of BIA found to be in violation of the following code of conduct shall be subject to dismissal as outlined in BIA's personnel policies.
- b) Conflict Of Interest. BIA shall not knowingly permit any employee, officer or agent to participate directly or indirectly in the selection or in the award or administration of any contract if a conflict, real

or apparent, would be involved. When BIA has knowledge of a potential or actual conflict, BIA will take such steps as to isolate, remove, or otherwise neutralize the contact and influence of any particular employee, officer, or agent, when they have such potential conflict from participating in the selection, award, or administration of such procurement. Such conflict would arise when a financial or other interest in a firm selected for award is held by:

- i) An employee, officer or agent involved in making the award.
 - ii) An employee, officer or agent's relative (including but not limited to father, mother, son, daughter, brother, sister, uncle, aunt, first cousin, nephew, niece, husband, wife, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half-brother, or half-sister);
 - iii) An employee, officer or agent's partner; a major business client/customer (greater than \$10,000 per year); stockholder/other business ownership interests (greater than 10%); or,
 - iv) An organization which employs, is negotiating to employ, or has an arrangement concerning prospective employment of any of the above.
- c) Gratuities, Kickbacks, and Use of Confidential Information. BIA employees shall not personally solicit or accept gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to subcontracts, and shall not knowingly use confidential information for actual or anticipated personal gain.

3) Procurement General Roles & Responsibilities

- a) **Business Manager's Responsibilities.** The Business Manager will ensure that:
 - i) Procurement requirements are efficient and economical.
 - ii) A contract award is made to the responsive and responsible bidder offering the lowest and best price; or is made to the bidder whose proposal offers the greatest value to BIA, considering price, technical, and other factors as specified in the solicitation.
 - iii) Work is inspected before payment, and payment is made in accordance with terms for contract work performed and accepted.
- b) **Contractor Responsibility.** Procurement shall be conducted only with responsible contractors and BIA shall make inquiry and will not knowingly contract with those who do not have technical and financial competence and who do not have a satisfactory record of integrity and performance.

4) Vendor Accounts

- a) BIA will endeavor to establish and maintain accounts with key vendors (e.g. Staples

Advantage, Ace Hardware, etc.) to streamline the ordering process.

- b) The Business Manager will maintain a list of active vendor accounts and will circulate the list to those persons involved in initiating Purchase Orders - "Requesters."
- c) The Business Manager, in conjunction with Requesters, will establish the most favorable terms for BIA (e.g., Net 60 days).
- d) All vendor accounts will be set up such that BIA does not pay sales tax. The Business Manager maintains current documentation from the taxing authorities.

5) Purchase Order Procedures

- a) BIA purchases according to the following categories: Classroom, Extracurricular/Athletics, Front Office, Information Technology, and Facility. Each category has a Requester and an Approver. The role of the Requester is to take requests from faculty or staff, be the first level of review and accountability, initiate the Purchase Order and manage the vendor and ordering process for goods or services in the category. The role of the Approver is to be the second level of review and accountability and issue the spending approval.
- b) In categories for which the Head of School is the Approver, the following rules apply. The Head of School has the authority to approve Purchase Orders up to \$7,500 in value.
- c) Purchase Orders with values greater than \$7,500 for any category below require approval of the Finance Committee. If the Finance Committee cannot meet in a timely fashion to respond to such Purchase Order requests, the Board Chairman or Board Treasurer has the authority to approve such Purchase Orders.
- d) The general procedures are as follows for all categories:
 - i) Requester receives purchasing requirement from staff or faculty.
 - ii) Requester obtains quotes, initiates a Purchase Order by completing the Purchase Order form and presents the Purchase Order to the Approver.
 - iii) Approver vets the request with a comparison to budget and mission, and either approves or denies.
 - iv) If approved, the Requester gives the Purchase Order to the Business Manager to assign the Purchase Order number and document such on the Purchase Order form.
 - v) Business Manager works with Requester to ensure the most favorable terms are established and, as needed, establish a BIA account with the vendor.
 - vi) Requester places the order and facilitates the ordering process.

vii) Upon receipt, Requester provides receipt inspection of the purchased items or services, facilitates returns as needed and provides receipt documentation to Business Manager.

viii) Business Manager processes the invoice and categorizes/logs the expense. If vendor invoice is provided to the Requester as opposed to being sent via mail, then the Requester will promptly deliver the invoice to the Business Manager.

6) Classroom Purchasing Procedures

a) Purchases used to support the teaching faculty for classrooms needs, curriculum items and all purchases that are directly related to Academics and teacher support.

b) Requester: Teachers/Other Approver: Head of School

7) Extracurricular/Athletics Purchasing Procedures

a) Purchases of items that may be generally required by classes or programs overseen by the Extracurricular Committee.

b) Requester: Assistant Principal; Approver: Head of School

8) Front Office Purchasing Procedures

a) Purchases used to acquire any items that may be generally required by the school administrative staff for school operational or office support, including expenses related to special or non-routine events, and uniforms or uniform store items.

b) Requester: Office Manager; Approver: Assistant Principal

9) Information Technology Purchasing Procedures

a) Purchases used to acquire any items related to information technology requirements.

b) Requester: Director of Technology; Approver: Head of School

10) Facility Purchasing Procedures

a) Purchases used to acquire any items related to building and facilities maintenance or other routine school grounds requirements, including food service and the cafeteria.

b) Requester: Assistant Principal; Approver: Head of School

For urgent maintenance and repair needs, the Assistant Principal has the authority to make purchases up to \$100 at preferred vendors without a Purchase Order. Receipts must be filed with the Business Manager within 1 business day upon completion of such a purchase.

11) Higher Value Purchases, Contracts and Leases

- a) Any Purchase Order, Contract or Lease with an annualized value not exceeding \$25,000 may be made in accordance with the category procedures above. Purchase Orders, Contract requirements or Leases shall not be artificially divided so as to constitute purchases under the categories above.
- b) Category purchases over \$10,000. For purchases in excess of \$10,000 but not exceeding \$25,000 no less than three vendors shall be solicited to submit price quotations, which may be obtained orally, by telephone, or in writing. Awards shall be made to the supplier whose bid or offer is responsive to the solicitation and is most advantageous to BIA, when price, quality and other factors are considered.
- c) If factors other than price are used (for example, technical qualifications), they shall be disclosed to all potential vendors. The names, addresses, and/or telephone numbers of the vendors and persons contacted, and the date and amount of each quotation shall be recorded and maintained as a public record.
- d) Purchases, Contracts or Leases over \$25,000. For purchases in excess of \$25,000, the Head of School must present the case for the purchase to the Finance Committee in a regular monthly Finance Committee meeting. The solicitation and other notification requirements of b) above apply and shall be part of the case presentation to the Finance Committee. The Finance Committee will present the case to the Board for approval at the next regularly scheduled Board meeting. Board approval is required prior to issuing a Purchase Order or binding BIA with a Contract or Lease.
- e) Purchases, Contracts or Leases over \$100,000. The Finance Committee and Board approval requirements of paragraph d) above apply to initiate the process for such. In addition, the following additional requirements apply.
 - i) Conditions for Use. Purchases, Contracts or Leases that exceed \$100,000 shall be awarded based on competitive sealed bidding if the following conditions are present:
 - (1) A complete, adequate, and realistic specification or purchase description is available;
 - (2) Two or more responsible bidders are willing and able to compete effectively for the work;
 - (3) The procurement lends itself to a firm fixed price contract;
 - (4) The selection of the successful bidder can be made principally on the basis of cost.
 - (5) For professional service contracts, sealed bidding should not be used.
 - (6) Procurements that exceed \$100,000 will be advertised in the Georgia Procurement Registry and/or the county legal organ, as well as on the school's website and any other publication

deemed appropriate by BIA. Procurements for public works construction shall also comply with the requirements of the Georgia Local Government Public Works Construction Law, O.C.G.A. 36-91-1.

- ii) Solicitation and Receipt of Bids. An invitation for bids shall be issued including specifications and all contractual terms and conditions applicable to the procurement, including a statement that the award will be made to the lowest and best responsible and responsive bidder whose bid meets the requirements of the invitation for bids. The invitation for bids shall state the time and place for both the receipt of bids and the public bid opening. All bids received shall be time-stamped but not opened and shall be stored in a secure place until bid opening. A bid may be withdrawn at any time prior to bid opening.
- iii) Bid Opening and Award. Bids shall be opened publicly, with an abstract of bids recorded. All bids shall be available for public inspection. If equal low bids are received from responsible bidders, the award shall be made by requesting the low bidders to lower their bids and then selecting the lowest and best, or by BIA drawing lots or similar random method, unless otherwise provided in State or local law and stated in the invitation for bids. If only one responsive bid is received from a bidder, an award shall not be made unless a cost or price analysis verifies the reasonableness of the price.
- iv) Mistakes in Bids. Where appropriate, the correction or withdrawal of inadvertently erroneous bids may be permitted before bid opening by written or electronic notice to the office designated in the invitation for bids prior to the time set for bid opening. After bid opening, corrections to bids may be permitted only if the bidder can show by clear and convincing evidence that a mistake of a nonjudgmental character was made, the nature of the mistake, and the bid price actually intended.

Section K - Record Retention

1) Record Retention General Policies & Guidelines

- a) BIA will retain records and documents according to the schedule outlined in this policy.
- b) This policy applies to all such documents in both written and electronic formats.
- c) Electronic documents covered under this policy include those received via e-mail.

2) Record Retention Procedures

- a) Written records maintained in file cabinets are secured as mandated by confidentiality requirements (i.e., employee and financial records).

- b) All electronic documents that are covered under this policy must be saved and backed up on a daily basis.
- c) Archived records are maintained according to the schedule below; with the retention period usually beginning at the end of the relevant period (i.e., termination of contract, end of fiscal year, the settlement of claims, disposal of assets, etc.)
- d) Records past their retention date are destroyed in a secure manner. Specifically, employee and financial records are shredded.

3) Record Retention Schedule¹

Document	Retention Period
Accident/Incident Report & Claims	5 years
Annual Reports	Permanent
Articles of Incorporation	Permanent
Bank Statements	5 years
Bids, Competitive Selection Records, Non-Capital	7 years
Bids, Competitive Selection Records, Capital Projects	11 years
Board Minutes	Permanent
Budget, Final	Permanent
Budget, Maintenance Records and Reports	6 years
By Laws	Permanent
Checks, Cancelled	5 years
Contracts, Leases, & Agreements	7 years after expiration
Correspondence, Routine	5 years
Correspondence, Other	Retain based on subject of correspondence
Deeds	11 years after sale or transaction
Deposit Slips	5 years
Employee Records	
Contracts	7 years, after expiration
Direct Deposit Records	1 year
Employee Handbooks	60 years
Employment Applications	2 years
Leave Records	3 years
Personnel Files	7 years, after separation
Time Reports	4 years
Unemployment Compensation	5 years, after transaction fiscal year
Withholding (W-2, W-4)	4 years
Workers' Compensation	4 years
Financial Reports	
Annual Payroll Earnings Reports	50 years, after tax year of creation
Audited Financial Statements	Permanent
Used in Preparation of Tax Returns	7 years
Insurance Policies & Records	10 years
Invoices	5 years
Ledgers & Journals	
General Ledger, Journal Entries	7 years
Payroll Journal	4 years, after fiscal year
Purchases and Sales	7 years
Subsidiary Ledgers	7 years

¹ In compliance with the Local Government Record Retention Schedules, http://www.georgiaarchives.org/records/local_government/

Legal	
Correspondence, Legal Opinions and Other Attorney, Specific Counsel and Advice	Permanent
Mortgages	6 years, after settlement of case
Open Records, Requests & Correspondence	11 years, after sale or transfer
Property Records	3 years
Retirement	Permanent
Employee Retirement Plans	60 years
Employee Contribution Reports	6 years
Employee Retirement Records	7 years, after benefits cease payment
Taxes	
Collections	7 years
Exemption Application	1 year, after expiration
Payroll	4 years, after fiscal year
Periodic Tax Reports	4 years
Receipts, Taxes Paid	7 years
Volunteer Records	3 years, after separation

Section L - Grant Management & Accounting

BIA will follow the rules and guidelines of any grant awarded to BIA. Each grant will be accounted for as separate from other grants and non-grant operation

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