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## Admissions Policy

BelovED Community Charter School shall not discriminate in its admission policies or practices on the basis of intellectual or athletic ability, measures of achievement or aptitude, special needs, proficiency in the English language, or any other basis that would be illegal if used by a school district.

Applications for a school year will begin to be accepted by October 15<sup>th</sup> of the preceding school year. The initial application period will end on December 1<sup>st</sup> of the preceding schools year. If, on December 1<sup>st</sup>, fewer applications have been submitted for a grade than there are seats available, Beloved Community Charter School will admit all New Jersey-resident, grade-eligible children who complete the application, including providing proof of age and residence. If, on December 1<sup>st</sup>, more application have been submitted for a grade than there are seats available, an admissions lottery for that grade level will be conducted. (See the admissions lottery discussion, below.)

If, after the first application period, there are seats still available for the subsequent school year, the second application period will end on February 15. Subsequent application periods will end on the 1<sup>st</sup> of each following month. On each application period end-date, BelovED Community Charter School will admit all New Jersey-resident children who complete the application, including providing proof of age and residence, to the extent that there are seats available in the applicable grade. Following any application period end-date during which more applications were submitted for a grade than there are seats available, returning students will always be given the highest preference. Children with siblings already enrolled will receive the second highest preference. Jersey-City resident children who do not have siblings already enrolled will receive the third highest preference. Non-Jersey City-resident students without a sibling enrolled will not receive any preference.

A sibling is defined as a biological or legally adopted brother or sister residing in the same household. Children who are under the legal guardianship of a parent of an enrolled student and living in the same household may also be entitled to the sibling preference as determined by the lead person in his/her sole discretion. Cousins, nieces, nephews and unrelated children sharing an address with the applicant are not considered siblings.

The names of applicants for a grade who are not able to be admitted because of a lack of seats will be assigned a position on one of two wait lists – one for Jersey City-resident children and one for non-Jersey City-resident children – ordered through a random drawing of applicant numbers. If any seats in that grade are/become available for the subsequent school year, children on the Jersey City-resident wait list for that grade will be offered an opportunity to fill the seat based upon their position on the Jersey City-resident wait list. Only after all of the children on the Jersey City-resident wait list have been offered an opportunity to fill available seats, will the non-Jersey City-resident wait list be used, with opportunities presented to the children on that list according to their order on it.

If a student, who is offered a seat from either wait list, has a sibling on a wait list, that sibling shall go to the top of all wait lists for his/her grade level, immediately behind any other sibling already at the top of that list waiting for a seat to open

If a seat becomes available in a grade level where there is no wait list, the lead person may, in his/her sole discretion, offer a seat to a child on the wait list for another grade level if there is space in the school in accordance with the overall enrollment count.

Admission lotteries at Beloved Community Charter School will be public and the families of children who have applied will be invited to attend. Each applicant will have been assigned a number. This number will have been recorded on a card, together with the grade the child is applying to enter, the child's city of residence, a notice of whether any sibling is already enrolled for the up-coming year, and the applicant number and grade of any sibling(s) applying to enroll. Each such card will have been placed into a grade and preference-specific drum. The drums will have been ordered by grade and preference, beginning with the highest preference drum for Kindergarten, then the second highest preference, etc., and then moving on to the highest preference drum for First Grade, then to the second highest preference, etc., up through the school's various grade levels. The school will have enlisted an impartial community leader to draw the cards in each drum at the random admission drawing, and will have invited a representative of the Jersey City School District to observe the proceedings and ensure fairness. The school will record students' applicant number in the order they are drawn to create grade-level admission/wait lists. When a child's card is drawn who has a sibling applying, the drawn child's number will be recorded on the appropriate grade level list, and then immediately following, the sibling's number will be recorded on the appropriate grade level list. Should it turn out that there is insufficient space for that child or his or her sibling in a grade, the child for whom there is space will be admitted and the child for whom there is not space will stay on the wait list for the relevant grade level. The name of any student whose application is received after the end of an application period for which a random drawing has been conducted will be placed at the end of the relevant (Jersey City resident or non-Jersey City resident) wait list created by that random drawing in the order the application was received.

The school will notify the parents/guardians of applicants about their child's admissions status – admitted or wait-listed – using phone calls and email and will document these outreach efforts.

## Wait List Procedures

If a seat becomes available to be filled from the wait list, the school will go through the list, in order, and make at least three attempts to notify an applicant's parents/guardians. If, after three attempts, the school has not been able to confirm that a wait-listed student will be attending, the seat will be offered to the next applicant on the wait list.

As part of the admission drawing and wait list process, parents/guardians will be notified that the wait lists so created will be used only for filling seats that are open or become open for the subsequent school year. This notice will establish that if a seat does not become available for the subsequent school year, parents/guardians will need to reapply to have their child's name placed in the applicant pool for any school year thereafter. A wait list will only be maintained for the period between its creation following a random admission drawing for the subsequent school year and the close of that subsequent school year.

**As Updated November 1, 2013**

## Attendance Policy

Punctuality and attendance are important habits for students to develop and maintain. Learning can only occur in school if students are present. The frequent absence or tardiness of students from classroom learning experiences disrupts the continuity of the instructional process and limits the ability of students to complete curriculum requirements successfully. The complete cooperation of parents/guardians and students is required to maintain a high level of school attendance. Please read this letter carefully to understand what **New Jersey law** requires of you, and how this law is being enforced in our schools.

**NJ State Law** requires that we document all days when a student is absent from school. As such, the school will monitor your child's attendance throughout the year. Parents/guardians are responsible for notifying the school early in the day when a child will be absent and for informing the school of the reason for the absence.

**Excused Absence:** In keeping with the **NJ State Education Code**, we expect that, except in the case of illness (particularly contagious illness, vomiting, or fever), State-recognized religious observances, emergencies such as family illness or death, or special educational opportunities (e.g. a required college visit), your child should be in school and arrive on time. To be considered "excused" for the reasons noted above, there **must** be parental/guardian notice to the school with the reason for absence/lateness.

- Even if absences have been "excused," letters will be sent home regarding any areas of concern, if there are instances where parents/guardians are permitting excessive absenteeism or late arrivals, or when the number of cumulative absences is high. A total of 18 absences per year is considered to be excessive.

**Unexcused Absence:** On a day when an absence/lateness is for reasons other than those noted above as "excused," the day of absence/lateness is recorded as "unexcused" and will go into your child's permanent record marked as such. Please note that family vacations and other non-educational activities are not included in the list of "excused" absences above. They are considered "unexcused" absences, and should be planned so they do not interfere with school attendance. Parents/guardians must assume full responsibility for all missed academic assignments. Teachers will not provide work in advance of such absences.

In addition, in accordance with **NJ Statues Annotated (NJSA) 18:A** and **NJ Administrative Code (NJAC) 6A**, the following guidelines will be followed when absences are "unexcused."

- For up to 4 cumulative unexcused absences, the school will conduct an investigation including contact with the student's parents to determine cause of absences, will develop an action plan as necessary, and will contact law enforcement and other authorities or agencies as appropriate;
- For between 5 and 9 cumulative unexcused absences, the school will conduct a follow-up investigation including contact with the student's parents, will evaluate and revise the action plan above to include referrals or assessments, and will cooperate with law enforcement and other authorities and agencies;

- For cumulative unexcused absences of 10 or more, the student is considered truant. For students between the compulsory school ages, the school district will make mandatory referral to the court program as required by the *NJ Administrative Office of the Courts*. The school will make contact with the parents, cooperate with law enforcement and other authorities and agencies, and will proceed in accordance with *NJSA 18A, Compelling Attendance at School*, and other applicable State and Federal statutes, as required.

**Unexplained Absence:** Parents/guardians must provide the school with a reason for a child's absence. If the child is not in school and the school office has not received parental/guardian notification as to reason, this absence will be considered "unexplained" and will be marked as "unexcused" in the child's permanent record and the guidelines above will be applied. In the event of "unexplained" absence, the school will make a reasonable attempt to notify the child's parents of the absence prior to the start of the following day.

**Middle School and High School Student Consequences:** Because attendance and punctuality to both school and class give each student the maximum opportunity to learn, there are specific consequences for a student who is truant (that is, absent without excuse), cuts class, is late to class or leaves class or the school without permission. Please refer to the Logical Consequences list in the Code of Student Conduct for further detail.

**Absences during Testing Periods:** If a student has an absence during the District or State standardized testing periods as advertised on the District calendar, he/she will only be able to make-up the test during the scheduled retake period that follows the testing period. This includes end-of-year final exams and math tests at all levels including those that determine placement and acceleration.

**Absence and After School/Evening Events:** Please note that except under previously-approved and special circumstances, a student who is absent from school during the day may NOT participate in any after school or evening events. (Note: A student who is absent due to illness may NOT participate.)

**Reporting Absence:** It is a parent's/guardian's responsibility to call the school when a child is going to be absent. The district's voicemail system is operative 24 hours a day so you may place a call at any time. When calling the school to report an absence, please listen to the prompts for the attendance line and give the child's full name, reason for absence and the date(s) of absence. It is District policy that any "un-notified absence" will result in a call from the school. If left "unexplained," the absence will be classified as "unexcused."

**Reporting Lateness:** Being late to school takes precious educational time away from students. It is also very disruptive to the rest of the class and hinders their learning as well. Therefore, tardiness should be avoided unless absolutely necessary. Students are expected to arrive to school and class on time.

Students are expected to be present by 8:00am so they have enough time to be prepared for school and eat breakfast if they choose to do so. If a student does not arrive by 8:05am s/he is considered late to school. If a student must report to school late, the parent must escort the student to the office and provide the office staff with the reason for the tardiness. The parent must sign the student in at the main office or the receptionist desk before the student may be admitted to class.

## **Consequences for Unexcused Tardiness:**

- The immediate consequence of being late is study hall from 4:30-5:30pm that day afterschool.
- (3 tardies) will result in a phone call home to parents.
- (6 tardies) Being consistently tardy will result in a mandatory conference with parents.

**Reporting an Early Sign-out:** Early sign-out from school is discouraged; however, we realize there are times when this will occur. Please send a note in advance to alert us of the need to sign your child out early from school. The parent must come in to the main office to sign the student out.

**Religious Holidays:** A list of the State of New Jersey Approved Religious Holidays is included in the BelovED Community Charter School Calendar. It can also be found at the NJ Department of Education website, [www.state.nj.us/education/genfo/holidays1112.htm](http://www.state.nj.us/education/genfo/holidays1112.htm).

We ask you to respect the importance of the school day by ensuring your child's daily attendance and timely arrival. Should you need to refer to this information in the future, the attendance policy can also be found in the Student/Parent Handbook on our website at [www.belovedccs.org](http://www.belovedccs.org). If you have any questions over the school year, please contact the Main Office.

## **The Notification Process for Excessive Absences**

- 1) The Warning Letter: The classroom teacher will generate a form letter that he/she will mail to the home of the student informing the parent/guardian of excessive absences. The teacher will keep a copy of the letter and also send a copy to the administration. This warning will state that because of excessive absences, their son/daughter is in danger of failing.
- 2) Phone Call to Parent/Guardian: A phone call will be made to the parent/guardian of the student alerting them that because of their child's excessive absences, he/she is in danger of failing.
- 3) Administrator & Parent Conference: If the excessive absences persist after the phone communication has been made, the Administration will require the parent come in for a conference regarding the excessive absences. The parent will be given a second in danger of failing notice to sign.
- 4) Denial of Promotion: Once the Administration has exhausted all of the above precautions, notices and warnings and the student continues to maintain excessive absences having reached the eighteenth chargeable absence, he/she will be retained in their current grade for the upcoming school year.

**Adopted May 30, 2012**

## **Board of Trustees Meetings**

Board of trustees meetings shall be a primary means of sharing information with community members and inviting their comments and suggestions. Advance announcement of all regular, scheduled special, and specially called meetings of the board shall be made by advertising in the *Jersey Journal* and the *Jersey City Reporter* and by posting in the Public Library at 472 Jersey Avenue, Jersey City, and such meetings shall be open to the public and representatives of the media, except when, by resolution at the public meeting, the board excludes the public from those parts of a meeting which deal with matters held confidential in accordance with law.

To the extent practicable, the School Business Administrator, serving as Board Secretary, shall distribute board meeting materials at least three days prior to the meeting.

The board welcomes participation of interested organizations and individuals and will schedule time as appropriate for the public to speak. The length of time scheduled for public discussion shall be stated in the agenda, together with any time limit proposed for individual speakers.

The board will not permit unnecessary or undesirable identification of school students at a public or board of trustees meetings, particularly when the student is subject to disciplinary action, or has been identified as having a disability. A special confidential file shall be kept of the names of students with disabilities on whose behalf the board must take public action. An unidentifiable coding shall be used when referring to the student.

Board members shall bring up topics or questions that are not on the meeting agenda but that are related to the board's conduct of the school during a time that shall be scheduled for the discussion of New Business at the end of regular and special board meetings. In a New Business section of the Minutes, the Board Secretary shall note requests made by board members for questions to be addressed, or policies to be presented for consideration, at the next board meeting. Policy recommendations by board members shall not have the weight of school policies until voted upon and approved by the entire board.

Board meeting agendas shall schedule presentations to the board, made by the appropriate school leaders, staff members and/or consultants, in accordance with the following timeframes on the following topics:

- On a monthly basis, a review of the metrics in the school's Performance Dashboard.
- On a semi-annual basis, a run-through of the Facility Maintenance Evaluation Instrument and of facility capital repairs or improvements that may be needed in the next 24 months.
- On a semi-annual basis, a report by the lead person of all acts of violence, vandalism, and harassment, intimidation, or bullying (HIB) which occurred during the previous reporting period. (The report shall include the number of HIB reports in the school, the status of all investigations, the nature of the HIB, and other data required by law.)
- At the end of each school year, a review of the annual report that is to be submitted to the New Jersey Commissioner of Education.
- At the end of each school year, a presentation on the School Ethics Act and the Code of Ethics for School Board members.

**As Updated February 16, 2017**

## **Chromebook Policy, Procedures and Information**

The focus of the Chromebook program at Beloved CCS is to provide tools and resources for the 21st Century learner. Excellence in education requires that technology is seamlessly integrated throughout the educational curricula. Increasing access to technology is essential to build upon college- and career-readiness skills. The individual use of Chromebooks is a way to empower students to maximize their full potential and to prepare for college.

The Beloved Chromebook Program will help students get a head start in the fast paced world of technology in which we live. It will facilitate interaction of school work and communication with teachers while expanding their access to current and high-quality information. Increased motivation and improved attentiveness will help students develop at a faster pace while increasing IT skills and open future educational opportunities.

By being able to provide access to a Chromebook, students will have the opportunity to expand their resources beyond the classroom and enhance their creativity to achieve optimal performance in school and beyond. Our goal is to provide the necessary tools to help students excel at the next level.

**Adopted August 15, 2018**

## Commitment Contracts

### School's Commitment

- We will work tirelessly to ensure that your child secures the academic knowledge and skills to prepare him / her for the nation's finest high schools and colleges.
- We embrace and model the values of caring, respect, responsibility and honesty, and work to instill them in all of our students.
- We will open our doors ready to accept students daily at 7:15 a.m., and will remain open daily until 4:30 pm, from the beginning of the summer session in August through the month of June.
- We will always come to class prepared and will continually engage students in the challenging, hard work that paves the way for success in school and life.
- We will assign each student a faculty or staff advisor to oversee the child's individual needs and progress within the school.
- We will maintain an open-door policy for parents, who may come into the school at any time – after gaining office clearance – and enter any classroom for observation, as long as there is no disruption.
- We will communicate with you regularly about your child's performance and make ourselves available in person and by telephone.
- We will assign productive, meaningful homework each night (except in special circumstances) to focus students on working to their fullest potential.
- We will enforce the BelovED Community Charter School Code of Conduct consistently and fairly. If your child is suspended, we will promptly notify you of the reason.

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Faculty Member Name

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Faculty Member Signature

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Date

## Parents' / Guardians' Commitment

### ATTENDANCE

- We will ensure that our child comes to school every day by 7:30 a.m.
- We will make sure that our child promptly makes up missed work following absences.
- We understand that the school day ends at 4:30 p.m., and we will make arrangement so that our child can remain at BelovED until that time and be picked up promptly at that time.
- We will telephone the school prior to 8:00 a.m. on the day of any absence to report why our child is out.
- We understand that every three unexcused tardies or early dismissals will be recorded as an unexcused absence on our child's record and put him/her at risk of repeating the grade.

### HOMEWORK

- We will provide a quiet, undisturbed time and space for our child to complete his/her homework.
- We agree to check our child's homework daily to ensure that it's complete, accurate and neat.
- We understand that our child will be required to serve an after-school detention the same day if he/she does not complete assigned homework or completes homework that does not meet BelovED Community Charter School standards.

### DRESS CODE

- We will ensure that our child comes to school each day in proper dress, according to the guidelines listed in the Parent-Student Handbook.
- We understand that if our child comes to school in violation of the school dress code, he or she may not be permitted to attend class, may need to wait for the appropriate clothing to be brought from home and will receive an automatic after-school detention to be served that day.

### DISCIPLINE

- We have read, understand and support the BelovED Code of Conduct including all its rules, rewards and disciplinary consequences.
- We understand that detentions happen on the day of the offense.
- We understand that our child cannot be excused from detention unless there is a documented family emergency.
- We understand that if our child is suspended that he/she will have to be picked up from school on the day of the offense, that we will have to accompany the child for a meeting in order for the child to return to classes and that our child will have to present a sincere written and verbal apology before the community.

### FAMILY SUPPORT

# POLICY

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- We agree to attend all Parent-Teacher Conferences for which we are scheduled so that we may collect our child's report card and meet with his/her teachers to discuss our child's performance in school.
- We agree to support our child's academic work by communicating regularly with our child's teachers.
- We understand that we are not required to sign this contract as a term of our child's admission to BCCS, but do so voluntarily because we believe that BCCS is a partnership between parents and educators in creating the best possible education for our child.

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Parent / Guardian Name

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Parent / Guardian Signature

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Date

## **Student's Commitment**

- I commit to consistently work, think and behave in the best way I know how and will do whatever it takes for me and my classmates to learn and to prepare myself for college.
- I will arrive at school every day by 7:30 a.m.
- I will remain at school daily until 4:30 p.m.
- I will wear my uniform to school every day and adhere to the BCCS dress code.
- I will complete all of my homework and reading every night.
- I will raise my hand and ask questions in class if I do not understand something.
- I embrace and will consistently model the values and Principles of Living at BCCS.
- I am responsible for my own behavior and I will follow the teacher's directions. If I make a mistake, I will tell the truth to my teachers, accept responsibility for my actions and sincerely apologize to those who I have wronged.

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Student Name

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Student Signature

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Date

## **Conflict of Interest Policy**

### **Article I** **Purpose**

The purpose of this Conflict of Interest policy is to protect the interests of this tax-exempt organization, Beloved Community Charter School, Inc., when it is contemplating entering into a transaction or arrangement that might benefit the private interests of an officer or trustee of Beloved Community Charter School, Inc., or might result in a possible excess benefit transaction. This policy is intended to supplement, but not replace, any applicable state and federal laws governing conflicts of interest applicable to nonprofit and charitable organizations, such as the New Jersey School Ethics Act.

### **Article II** **Definitions**

#### **1. Interested Person**

Any trustee, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an "Interested Person."

#### **2. Financial Interest**

A person has a "Financial Interest" if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which Beloved Community Charter School, Inc. has a transaction or arrangement;
- b. A compensation arrangement with Beloved Community Charter School, Inc., or with any entity or individual with which Beloved Community Charter School, Inc. has a transaction or arrangement; or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which Beloved Community Charter School, Inc. is negotiating a transaction or arrangement.

### **Article III** **Procedures**

#### **1. Duty to Disclose**

In connection with any actual or possible conflict of interest, an Interested Person must disclose the existence of the Financial Interest and be given the opportunity to disclose all material facts to the trustees and members of committees with the board of trustees' delegated powers considering the proposed transaction or arrangement.

#### **2. Determining Whether a Conflict of Interest Exists**

After disclosure of the Financial Interest and all material facts, and after any discussion with the Interested Person, he/she shall leave the board of trustees or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

### **3. Procedures for Addressing the Conflict of Interest**

- a.** An Interested Person may make a presentation at the board of trustees or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- b.** The chairperson of the board of trustees or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c.** After exercising due diligence, the board of trustees or committee shall determine whether Beloved Community Charter School, Inc. can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- d.** If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the board of trustees or committee shall determine by a majority vote of the disinterested trustees whether the transaction or arrangement is in the best interests of Beloved Community Charter School, Inc., and whether it is fair and reasonable. In conformity with the above determination, it shall make its decision as to whether to enter into the transaction or arrangement.

### **4. Violations of the Conflict of Interest Policy**

- a.** If the board of trustees or committee has reasonable cause to believe a trustee or committee member has failed to disclose an actual or possible conflict of interest, it shall inform such person of the basis for such belief and afford such person an opportunity to explain the alleged failure to disclose.
- b.** If the board of trustees or committee determines (after hearing such person's explanation, as well as conducting any further investigation as warranted by the circumstances), that this person has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

## **Article IV** **Records of Proceedings**

The minutes of the board of trustees and all committees with board delegated powers shall contain:

- a.** The names of the persons who disclosed or otherwise were found to have a Financial Interest in connection with an actual or possible conflict of interest, the nature of the Financial Interest, any action taken to determine whether a conflict of interest was present, and the board of trustees' or committee's decision as to whether a conflict of interest in fact existed.
- b.** The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

## **Article V** **Compensation**

- a.** A voting member of the board who receives compensation for services, directly or

indirectly, from Beloved Community Charter School, Inc., is precluded from voting on matters pertaining to that member's compensation.

**b.** A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation for services, directly or indirectly, from Beloved Community Charter School, Inc., is precluded from voting on matters pertaining to that member's compensation.

**c.** No voting member of the board of trustees or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from Beloved Community Charter School, Inc., either individually or collectively, is prohibited from providing information to any committee regarding compensation.

## **Article VI** **Annual Statements**

Each trustee, principal officer, and member of a committee with board of trustees ' delegated powers shall annually sign a statement, similar to that attached hereto, which affirms such person:

**a.** Has received a copy of the conflict of interest policy;

**b.** Has read and understands the policy;

**c.** Has agreed to comply with the policy, and

**d.** Understands Beloved Community Charter School, Inc. is a charitable organization, and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

## **Article VII** **Periodic Reviews**

To ensure Beloved Community Charter School, Inc. operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

**a.** Whether compensation arrangements and benefits are reasonable based on available information, and the result of arm's length bargaining, and

**h.** Whether partnerships, joint ventures, and arrangements with management organizations conform to Beloved Community Charter School, Inc. 's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes, and do not result in inurement of impermissible private benefit or in an excess benefit transaction.

## **Article VIII** **Use of Outside Experts**

When conducting the periodic reviews as provided for in Article VII, Beloved Community Charter School, Inc. may use, but need not use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

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**BOARD MEMBER CERTIFICATE OF COMPLIANCE  
BELOVED COMMUNITY CHARTER SCHOOL, INC.**

I hereby affirm, in my capacity as a trustee of Beloved Community Charter School, Inc. that I have received a copy of the Conflict of Interest Policy, I have read and understand the policy, I agree to comply with the terms of the policy, and I understand that Beloved Community Charter School, Inc. is a charitable organization, and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name:  
Trustee of Beloved Community Charter School, Inc.

**Policy and Certificate Form Adopted November 3, 2011**

## Discipline

Safety, order and discipline are fundamental to learning. While students need a challenging curriculum, dedicated teachers and proper materials, they must also have a secure environment in which to learn. Therefore it is the policy of BelovED Community Charter School that a safe environment conducive to learning shall be maintained at school in order to provide an equal and appropriate educational opportunity for all students.

BelovED enforces a "zero tolerance policy" regarding discipline for certain infractions, including, but not limited to, the following: fighting; possessing, using, or threatening to use weapons; or the unlawful possession, use or distribution of drugs on school properties or at any school sponsored or supervised activity.

Scholars will be subject to disciplinary action if they engage in prohibited conduct while on school property, while attending any school-sponsored activity, or while in transit going to or returning from BelovED's campus (whether on foot, or via train, bus, or car). Such disciplinary action may include but not be limited to the following measures: suspension, expulsion, and/or exclusion from school and all school sponsored activities.

Scholars may also be disciplined for conduct committed away from school property and outside school hours if, for example, the conduct is detrimental to the best interests of the BelovED community, adversely affects overall school discipline, and/or results in a criminal charge or conviction.

In all such regards, BelovED shall always provide a fair and consistent approach to student discipline, within the context of scholars' rights and responsibilities.

### Our Positive Approach to Discipline

Our approach to discipline is rooted in a belief that the learning environment is sacred. At BelovED Community Charter School, we will do whatever it takes to make sure that every child is safe (physically, emotionally, mentally, and intellectually) and to make sure that every child has the chance to learn without needless disruptions. We have very high expectations for student behavior, and we "sweat the small stuff" to create and preserve a focused learning environment.

Our teachers will use a large array of strategies to promote positive behavior and to correct problem behaviors. Our faculty uses positive reinforcement whenever possible, and does its best to "catch students doing the RIGHT thing." We recognize and celebrate student successes at every opportunity.

We also use consequences and a problem-solving approach to help students fix behavior problems. Students may lose privileges (social time, trips, etc.) when they violate the rules.

Our Dean of Students is the point person on discipline issues. The Head Dean and Dean of Students have the authority to decide on the appropriate consequences for student behavior, but work closely with teachers, families, and students to help them learn and grow.

## Expectations for Time on Task

BelovED Community Charter School does not tolerate classroom distractions because of its belief that one or two scholars should not be permitted to hold back an entire class. If scholars are being disruptive or are off-task, they will be subject to disciplinary actions (see the list below), and parents/guardians should expect regular calls from and conferences with faculty and staff so that an effective behavior plan might be implemented that solves the problem.

## Zero Tolerance for Fighting

There is zero tolerance for fighting at BelovED. In almost every case, both scholars will be suspended. Parents will be required to come to school to pick up the scholar involved in the fight on the day of the incident, and to meet with school administrators regarding the conflict. The school encourages non-violent conflict resolution. Scholars are expected to use the techniques of conflict-resolution to settle all disputes in a non-violent manner and report conflicts to staff members before they escalate.

## Disciplinary Actions

BelovED has schoolwide guidelines in place that govern in-class learning and behavior expectations, and for the consequences of violating these guidelines, to ensure that disciplinary actions are consistent. Disciplinary actions other than suspension or expulsion, etc., can include, but are not limited to:

- Exclusion from non-core classes
- Being Sent To The Office
- A Call To Parents/Guardians
- An Administrator/Parent/Scholar Conference
- An Administrator/Scholar Conference
- The Implementation Of A Behavior Plan
- Before Or After-School Detention
- Alternative Volunteer Service
- A Behavior/Academic Contract
- A Counselor/Parent Conference
- A Counselor/Scholar Conference
- A Counselor/Teacher Conference
- A Social Worker/Counselor Referral
- A Homeroom Switch
- In-School Suspension
- Loss Of Incentives
- Lunch Detention
- Parent Shadowing
- Peer Mediation
- Reflection Form
- Reprimands And Warnings
- Restriction Of Participation In After School And/Or Extracurricular Activities
- Schedule Adjustment(S)
- Time Outs
- Teacher/Parent Conference (E-Mail, Letter, Telephone)
- Teacher/Scholar Conference

- Removal From Additional Services Such As Buses Or Intensives

In addition, scholars may be subject to any of the disciplinary actions listed below.

Scholars who put the safety of themselves or others in danger may be suspended immediately. Should a parent/guardian refuse to pick up a child who is safety risk, the school reserves the right to contact outside services.

## In-School Suspension and/or Dean's Office

In School Suspension is used when a child continues to misbehave or disregards the expectations outlined in the Handbook. While on in-school suspension, we hope to remove all distractions so that the child can focus strictly on academics. The parents will be notified when the decision to invoke in-school suspension is made.

The parent/guardian will be expected to come to school for a conference within 48 hours if their child is placed on in-school suspension. The length of the in-school suspension is directly related to the offense and whether the scholar has taken responsibility for their actions.

A scholar on ISS will not be permitted to:

- Attend field trips
- Eat lunch at scholar tables in cafeteria
- Speak with other scholars during class or during free time
- Participate in recess, PE, Art, Music or Spanish class
- Participate in after-school sports, music, or enrichment programs

## Procedures for Short-Term Suspensions

A short-term suspension is a denial to a scholar of the right to attend school and to take part in any school function for any period of time up to and including four days.

When a scholar is suspended, the school shall pursue the following steps:

### Investigation

- Notify the scholar of the charge(s)
- Accept information from the scholar and other persons who have knowledge of the incident. The scholar involved shall have the opportunity to express his/her side of the problem.
- Determine the accuracy of the charge(s) based on this information.
- A short-term suspension shall be imposed solely at the discretion of the Principal or the Dean of Scholars based on the information gathered.

### Implementation

Once the Principal or Dean of Scholars have determined that a short-term suspension is warranted, he/she shall proceed as follows:

- Inform the scholar of the suspension and the reason(s).
- Notify the parent by telephone or in person.

- Send written notification, by the end of the school day when possible, to the parent or guardian, or arrange for notification to be hand-delivered or sent certified mail within 24 hours informing him or her of the suspension, the reason for the suspension, the length of the suspension, the right to appeal, and the scholar's right to return to school at the end of the suspension, and any conditions for that return (a reentry conference is mandatory). A copy of this notification is filed in the scholar's cumulative folder in the school.

## Right of Appeal

A parent or guardian may make a written request to the school Principal to appeal a short-term suspension within twenty-four hours of receiving notification of the suspension. The Principal will schedule the Appeal Hearing within five working days of receiving the written request. The scholar may be represented at the hearing only by parents or guardians and one additional adult, who may be legal counsel, a member of the clergy, a social worker, etc. The school must be notified within 24 hours of the hearing if legal counsel will be present. The hearing will be conducted by the Principal. The hearing shall be closed to the public and may include the presentation of evidence, testimony, and questioning of those present. The hearing will not be recorded verbatim by stenographic, tape, or other means. The Principal will notify the parent or guardian of the decision within 24 hours of the Appeal Hearing. If the suspension is overturned, the cumulative record of the scholar and any other school-maintained records will reflect that conclusion.

If the suspension is upheld and the parent or guardian wants to continue the appeal process, the parent or guardian may make a written request to the BelovED Discipline Committee, within two days of receiving the Principal's Appeal Hearing decision, stating why the suspension should be reversed or modified. The Hearing Officer will schedule the Appeal Hearing within five working days of receiving the written request. The scholar may be represented at the hearing only by parents or guardians and one additional adult, who may be legal counsel, a member of the clergy, a social worker, etc. The school must be notified within 24 hours of the hearing if legal counsel will be present. The hearing will be conducted by the BelovED Discipline Committee. The hearing shall be closed to the public and may include the presentation of evidence, testimony, and questioning of those present. The hearing will not be recorded verbatim by stenographic, tape, or other means. The BelovED Discipline Committee will notify the parent or guardian of the decision within 24 hours of the Appeal Hearing. If the suspension is overturned, the cumulative record of the scholar and any other school-maintained records will reflect that conclusion.

If the suspension is upheld and the parent or guardian wants to continue the appeal process, the parent or guardian make a written request to the BelovED Board of Trustees, stating why the suspension should be reversed or modified within two days of receiving the BelovED Discipline Committee Appeal Hearing decision.

The Hearing Officer will schedule the Appeal Hearing within five working days of receiving the written request. The scholar may be represented at the hearing only by parents or guardians and one additional adult, who may be legal counsel, a member of the clergy, a social worker, etc. The school must be notified within 24 hours of the hearing if legal counsel will be present. The hearing will be conducted by the BelovED Board of Trustees Discipline Committee. The hearing shall be closed to the public and may include the presentation of evidence, testimony, and questioning of those present. The hearing will not be recorded verbatim by stenographic, tape, or other means. The BelovED Board of Trustees will notify the parent or guardian of the decision within 24 hours of the Appeal Hearing. If the suspension is overturned, the cumulative record of the scholar and any other

school-maintained records will reflect that conclusion. If the BelovED Board of Trustees Discipline Committee upholds the suspension, the suspension shall be imposed, and such decision will be final.

## Procedures for Long-Term Suspensions and Expulsions

A long-term suspension is a denial to a scholar of the right to attend school and to take part in any school function for any period of time equal to or exceeding five school days. An expulsion is the denial to a scholar of the right to attend school and to take part in any school function permanently.

When a scholar commits an offense that is eligible for long-term suspension or expulsion, the school shall pursue the following steps:

### Investigation

- Notify the scholar of the charge(s)
- Accept information from the scholar and other persons who have knowledge of the incident. The scholar involved shall have the opportunity to express his/her side of the problem.
- Determine the accuracy of the charge(s) based on this information.
- Send written notification, by the end of the school day when possible, to the parent or guardian, or arrange for notification to be hand-delivered or sent certified mail within 24 hours informing him or her of the disciplinary infraction, the date and time for the Suspension or Expulsion Hearing, the right to appeal the outcome of the Suspension or Expulsion Hearing, and the scholar's status pending the hearing. A copy of this notification is filed in the scholar's cumulative folder in the school.
- The Principal will schedule the Suspension or Expulsion Hearing within two days of the disciplinary infraction. The scholar may be represented at the hearing only by parents or guardians and one additional adult, who may be legal counsel, a member of the clergy, a social worker, etc. The school must be notified with 24 hour advance notice if legal counsel will be present. The hearing will be conducted by the Principal. The hearing shall be closed to the public and may include the presentation of evidence, testimony, and questioning of those present. The hearing will not be recorded verbatim by stenographic, tape, or other means. The Principal will notify the parent or guardian of the discipline decision within 24 hours of the Suspension or Expulsion Hearing.

### Implementation

Once the Principal or Principal's Designee have determined that a long-term suspension or expulsion is warranted, he/she shall proceed as follows:

- Inform the scholar of the suspension and the reason(s).
- Notify the parent by telephone or in person.
- Send written notification, within twenty-four hours of the Suspension or Expulsion Hearing to the parent or guardian, or arrange for notification to be hand-delivered or sent certified mail within 24 hours informing him or her of the suspension, the reason for the suspension or expulsion, the length of the suspension, the right to appeal, and the scholar's right to return to school at the end of the suspension, and any conditions for that return (a re-entry conference is mandatory). A copy of this notification is filed in the scholar's cumulative folder in the school.

### Right of Appeal

A parent or guardian may appeal the decision of long-term suspension or expulsion within two days of being notified of the long-term suspension or expulsion. The parent or guardian may make a written request to the BelovED Discipline Committee, stating why the suspension should be reversed or modified. The Hearing Officer will schedule the Appeal Hearing within five working days of receiving the written request. The scholar may be represented at the hearing only by parents or guardians and one additional adult, who may be legal counsel, a member of the clergy, a social worker, etc. The school must be notified with 24 hour advance notice if legal counsel will be present. The hearing will be conducted by the BelovED Discipline Committee. The hearing shall be closed to the public and may include the presentation of evidence, testimony, and questioning of those present. The hearing will not be recorded verbatim by stenographic, tape, or other means. The BelovED Discipline Committee will notify the parent or guardian of the decision within 24 hours of the Appeal Hearing. If the suspension is overturned, the cumulative record of the scholar and any other school-maintained records will reflect that conclusion.

If the suspension is upheld and the parent or guardian wants to continue the appeal process, the parent or guardian may make a written request to the BelovED Board of Trustees, stating why the suspension should be reversed or modified within two days receiving the BelovED Discipline Committee Appeal Hearing decision. The Hearing Officer will schedule the Appeal Hearing within two days of receiving the written request. The scholar may be represented at the hearing only by parents or guardians and one additional adult, who may be legal counsel, a member of the clergy, a social worker, etc. The hearing will be conducted by the BelovED Board of Trustees Discipline Committee. The hearing shall be closed to the public and may include the presentation of evidence, testimony, and questioning of those present. The hearing will not be recorded verbatim by stenographic, tape, or other means. The BelovED Board of Trustees will notify the parent or guardian of the decision within 24 hours of the Appeal Hearing. If the suspension is overturned, the cumulative record of the scholar and any other school-maintained records will reflect that conclusion.

If the BelovED Board of Trustees Discipline Committee upholds the suspension, and a parent or guardian wants to appeal the decision further, the parent or guardian may appeal the decision to the New Jersey Commissioner of Education.

## Make-Up Work for Suspension

Scholars who are suspended shall be offered make-up work assignments. It is the responsibility of the parent/guardian to contact the school and make arrangements for the receipt and return of all assignments. In the case of long-term suspensions, unless other arrangements are made, teachers are to give work in two-week increments, and scholars must complete and return work before receiving additional work. All IDEA mandates will be followed for scholars with disabilities.

## Participation at School and School-Related Activities

Scholars who have been suspended from school shall not be eligible to participate in any school functions for the entire period of their suspension.

## Repeat Offenders

Scholars who continue to receive suspensions, whether in-school, short, or long term may be expelled from BelovED. Scholars who have been suspended 3 or more times in their entire duration at BelovED may be expelled.

## Due Process Procedures for Scholars with Special Needs

Scholars with disabilities have the same rights and responsibilities as other scholars, and may be disciplined for the same behavioral offenses. A multidisciplinary team will hold a manifestation meeting to determine if an incident was a manifestation of a scholar's disability. If the team finds that an offense was a manifestation of a scholar's disability, the scholar's disciplinary consequences, and the potential development or revision of a behavior plan, will be adjusted appropriately.

## Loss of Privileges

BelovED Community Charter School offers scholars many privileges that can be taken away as a consequence for poor behavior. Privileges that can be lost include: specials, choice time, participation in birthday celebrations, participation in field trips, coming to school early or staying late, participating in after school activities, use of school transportation, and socializing with classmates during snack time, breakfast, or lunch.

## Detention/Reflection Time

Detention or reflection time may also be assigned a scholar as a consequence of poor behavior. Detention or reflection time may occur after school or on Saturdays.

**Adopted April 24, 2015**

## **Enrollment Count Procedures**

### **Policy # 170216**

The School Business Administrator (“BA”) shall be the Web User Administrator at BelovED Community Charter School and shall have the sole capacity to create additional user accounts as needed. The BA and the Registrar shall be responsible for maintaining the Charter School Profile, Student Information, and Projected Grade Level Information. They shall have the following responsibilities and shall employ the following procedures for maintaining BelovED’s enrollment count.

### **ENROLLMENT COUNT MAINTENANCE RESPONSIBILITIES**

#### **1. Session Days:**

For each enrollment count the Registrar provides the number of session days in accordance with the CHE enrollment schedule..

#### **2. Modify Students Information:**

The Registrar modifies the CHE student enrollment data as needed. The charter school adjusts records of students who were not enrolled for the full session. For example, we modify the student record of a student that transferred out in mid-session, or add a student that enrolled in mid-session. When a student leaves we change the number of enrolled days to correctly reflect their period of enrollment. This enables the CHE system to correctly calculate the average daily enrollment (ADE). The Registrar notifies sending districts of enrollment in accordance with the procedures and timeline in the Enrollment Count Calendar..

Our Student Information System – OnCourse Systems for Education - tracks enrollment and provides consistency.

The Registrar conducts the enrollment count and maintains the school register through the Student Information System. Each day teachers take attendance and the registrar maintains attendance records in NJ SMART and the School Register Summary.. The Registrar contacts the resident school districts and the Department of Education to resolve any discrepancies in enrollment.

The School Business Administrator oversees the control procedures; however there is separation of duties. Not one employee is in charge of the enrollment process. The Registrar and the School Business Administrator both have control over the record keeping. The School Business Administrator receives the monthly check from the districts and the Assistant Business Administrator keeps partial control over the fiscal custody by recording the payments in our accounting system. The Beloved Community Charter School personnel have the appropriate education and administration experience to be in charge of the enrollment count.

The Lunch Coordinator determines eligibility for Free/Reduced lunch program by collecting from each student's parents/guardian a form to apply for Free/Reduced lunch. This occurs yearly in August or as soon as the sending district makes the form available to charter schools. Once the

parents/guardians fill the form and send it back to the school, the original is sent to the sending district and a copy is maintained by the lunch coordinator. Once eligibility is determined the school receives a fax from the food program administrator, letting us know of the eligibility and in turn the Beloved Community Charter School inputs this information in the CHE in accordance with the Enrollment Count Calendar.

This is also the case for the students' Individualized Education Plan (IEP) where students with disabilities are placed in categories that in turn get input in NJ SMART and the CHE. Each student with an IEP gets recorded in the CHE in order for the Charter School to receive entitlement for that student... If a student acquires an IEP during his attendance at the charter school, such student is inputted as a special education student in the CHE system during the next enrollment period.

LEP students are similarly categorized. Every new student completes a Home Language Survey to help identify possible LEP status. Students are tested and those qualifying are identified and recorded in the CHE. Students already identified are assessed periodically each year and those testing out are recorded accordingly in NJ SMART and CHE

### **3. Review each student record to verify the following:**

The Registrar verifies the following:

- a. Correct spelling of first and last name;
- b. Birth date;
- c. Sex;
- d. Race;
- e. Bilingual;
- f. Free lunch/milk;
- g. Public/non-public status;
- h. Tier information - verifies that it correctly reflects their IEP.

### **4. Charter School Responsibilities (Between Counts):**

Once each enrollment count is completed, the School Business Administrator reviews all reports received from DOE and does the following:

- Confirms the accuracy of the "average daily enrollment";
- Notifies the school board of trustees of any funding changes as a result of the latest enrollment counts so they can take action;
- Develops a plan to correct any inaccuracies related to enrollment reporting;
- Prepares a revised budget and cash flow statement if there is a discrepancy between the charter school ADE count and what is budgeted, and submits these documents to the DOE with a signed resolution once they have been approved by the board of trustees.

**Adopted February 16, 2017**

## **Enrollment Preference Policy**

BelovED Community Charter School ("BelovED" or "School") will be open to all grade-eligible children, space- availability permitting. BelovED will not discriminate in our admission policies or practices on the basis of intellectual or athletic ability, measures of achievement or aptitude, status as a handicapped person, proficiency in the English language, or any other basis that would be illegal if used by a school district. BelovED will, however, give an enrollment preference, in the following order; to students currently enrolled who are returning, children whose siblings attend the school, and then to applicant children who reside within the boundaries of the Jersey City School District. Children residing outside of the State of New Jersey shall not be eligible for enrollment.

Currently enrolled students who are returning will be entitled to their re-enrollment preference each year provided they have not: 1) been expelled from the School; 2) voluntarily transferred out of the School; or 3) registered at any other school -- public or private. If a child's parent or guardian has registered him or her at another school, BelovED has the right to deny that child a re-enrollment preference, treat the child as not having re-enrolled, and fill the seat opening created in accordance with BelovED's usual procedures for filling open seats. If, after the child has been registered at another school, the child's parents/guardian decide that they would like the child to attend BelovED, they must fill out and submit a new BelovED enrollment application for the child. The application will then be treated as would the application of any child without a re-enrollment preference. BelovED reserves the right to make exceptions to this policy for extenuating circumstances.

Families are important to BelovED. We believe that having siblings attend the same school enriches their individual education experiences. We also recognize that it is convenient for parents to have their children at one school, where they will have the same school calendar and daily schedule. For this reason, BelovED gives siblings preference in the enrollment process.

A sibling is defined as a biological or legally adopted brother or sister residing in the same household. Step children or children who are under the legal guardianship of a parent of an enrolled student and living in the same household may also be entitled to the sibling preference as determined by the lead person in his/her sole discretion. Cousins, nieces, nephews and unrelated children sharing an address with the applicant are not considered siblings.

**Adopted September 22, 2014**

## **Facilities Use Policy**

The board of trustees supports limited community use of the school facilities outside of school operating hours, consistent with board policy, standards and educational philosophy. Prudent use and management of school facilities outside of the regular operating schedules--providing that such use does not interfere with the orderly conduct of a thorough and efficient system of education--allows the community to benefit more broadly.

The board adopts the following as its objectives in making school facilities reasonably available to organizations and persons for non-school uses:

- A. To encourage fuller community use of physical facilities constructed and maintained at community expense;
- B. To encourage and support organizations making educational, cultural, artistic, and social offerings available to the community;
- C. To increase community support and awareness of the charter school by making the school more functionally active in the total community life;
- D. To encourage a greater variety and scope of activities available to the school community youth and their families;
- E. To earn revenue for the support of BelovED's educational program.

The Board appreciates that opening the door to requests for use by individuals and community organizations can create scheduling and oversight burdens for school personnel. To prevent such a burden from diverting their attention and energies from the discharge of their school responsibilities, the Board instructs that the School Business Administrator, or an individual chosen by the Administrator, shall, at the end of each school year, make an annual report to the Board in which a review of the prior year's facility use by outside groups, revenues generated, positive and/or negative school and community impacts is provided.

The Board further adopts the following regulations pertaining to community use of the facility:

The maximum length of a sub-lease shall be 1 year.

The use of school facilities shall not be granted for the advantage of any commercial or profit-making organization, or any purpose which is prohibited by law.

Smoking is prohibited at all times in the school building or on school grounds. No one may bring alcoholic beverages onto any school property. All facility use shall comply with state and local fire, health, safety and police regulations.

The buildings shall not be available for community use during times and on days when such use will interfere with cleaning and maintenance schedules, and during vacations or during the summer should such use interfere with cleaning and maintenance needs or create scheduling and oversight burdens for the School's reduced summer staff.

Use of school equipment in conjunction with the use of school facilities must be specifically requested in writing and may be granted by the procedure by which permission to use facilities is granted. The user of school equipment must accept liability for any damage to or loss of such equipment that occurs while it is in use. Where rules so specify, no item of equipment may be used except by a qualified operator.

Use of school equipment on the premises by nonschool personnel is limited to the equipment that is an integral part of the facility being used. No school equipment shall be removed from the premises for use by nonschool personnel.

As he or she deems advisable, the lead person may submit any application for facility use to the board of trustees for action.

The board shall require that all users of school facilities comply with policies of this board and the rules and regulations of the school. Each user shall present evidence of the purchase of organizational liability insurance to the limit prescribed by such rules.

Authorization for use of school facilities shall not be considered as endorsement of or approval of the activity, person, group or organization nor the purposes they represent.

The lead person or board of trustees may refuse to grant the use of a school building whenever in their judgment there is good reason why permission should be refused.

## Political Activity

As used in this section, "school property" shall mean a building or buildings used for school operations.

Candidates for elective public office, holders of elected public office or their agent or representative are prohibited from soliciting campaign contributions on school property. No person shall make contributions, directly or indirectly, to or on behalf of any candidate for elective public office, or the candidate committee or joint candidates committee of any such candidate, while on school property.

This shall not apply to persons or groups reserving or renting school property for a nongovernmental purpose as a meeting location.

Any person in violation of this policy may be reported to the Election Law Enforcement Commission and liable to a penalty of not less than \$5000, for each violation.

Revised: February 18, 2014

## Key Words

Use of School Facilities, Use of School Equipment, School Facilities, Facilities Equipment

**Legal References:** N.J.S.A. 2C:33-16      Alcoholic beverages; bringing or possession on school property by person of legal age; penalty

N.J.S.A. 18A:11-1      General mandatory powers and duties

N.J.S.A. 18A:20-34      Use of schoolhouse and grounds for various purposes

N.J.S.A. 19:44A-19.1      Solicitation on state owned property prohibited; certain circumstances

N.J.S.A. 26:3D-55 et seq.      New Jersey Smoke-Free Air Act

N.J.A.C. 6A:26-12.2(a)4      Policies and procedures for school facility operation

20 U.S.C.A. 4071 – 4074 – Equal Access Act

GOALS 2000: Educate America Act (Pro Children Act of 1994), Pub. L. 103-227

No Child Left Behind Act of 2001, Pub. L. 107-110, 20 U.S.C.A. 6301 et seq.

Resnick v. East Brunswick Twp. Bd. of Ed., 77 N.J. 88 (1978)

Boy Scouts of America v. Dale, 120 S. Ct. 2446 (2000)

Good News Club v. Milford Central School, 121 S. Ct. 2093 (2001)

**Possible Cross References:** \*1230      School-connected organizations

\*3514      Equipment

\*3515      Smoking prohibition

\*6145      Extracurricular activities

\*Indicates policy is included in the Critical Policy Reference Manual.

**Adopted February 18, 2016**

## **Faculty Commitment Appreciation Increments**

### **Policy # 190716**

The Board of BelovED Community Charter School believes that it is appropriate, and assists in advancing the school's mission, for the school to show appreciation to faculty members who for years have committed themselves to our students but who, because they do not leave the classroom and become administrators, do not benefit from the higher salaries available to administrators.

The Board has determined that one way it can do this is through the implementation of a Commitment Appreciation Increment that will permanently boost the base salary of non-administrator, NJDOE-certificated Lead Teachers, Substitutes, and Student Support Professionals (Nurses, Counselors and Social Workers) who have been with the school for at least four full September-to-June school years.

Accordingly, the Board resolves that it shall be the policy of BelovED Community Charter School to provide:

- A permanent \$1,000 increase to the base salary of non-administrator, NJDOE-certificated Lead Teachers, Substitutes, and Student Support Professionals (Nurses, Counselors and Social Workers) who have been with the school for at least four full years; and
- A permanent \$500 increase to the base salary of Assistant Teachers and One-on-One Aides who have been with the school for at least four full years.

For the purpose of calculating years of service, Assistant Teachers who become Lead Teachers will get credit for their earlier years of full-year, full-time service at BelovED. Similarly, student support professionals who receive their NJDOE School Nurse, School Counselor or School Social Worker certification will get credit for their earlier years of full-year, full-time service at our school.

The aforementioned salary increment shall be effectuated in September of the employee's fifth year of service.

**Adopted July 16, 2019**

## **Foster Care and Educational Stability**

The board recognizes that children placed in foster care, including resource family homes or other out-of-home placements, have special needs. The board is committed to ensuring cooperation and collaboration with the New Jersey Department of Children and Families (DCF) to minimize further disruptions in the lives of these children and promote their educational stability. Accordingly, the Executive Officer/Lead Person is directed to ensure that a School Social Worker is assigned responsibility for developing an effective partnership with child welfare officials to support the educational needs of children in foster care, as per the following.

### Definition of Foster Care

Foster care means 24-hour substitute care for children placed away from their parents or guardians and for whom the child welfare agency has placement and care responsibility. This includes, but is not limited to, placements in foster family homes, foster homes of relatives, group homes, emergency shelters, residential facilities, child care institutions, and pre-adoptive homes. Out-of-home placement is a temporary placement for a child, made by a State agency (Child Protection and Permanency) or State authorized agency (Youth Case Management/YCM, Care Management Organization/CMO or Unified Care Management), in a group home category placement or resource family home, where care of the child is deemed necessary to protect the child's safety and well-being.

### Roles and Responsibilities Under This Policy

- A. The Executive Officer/Lead Person shall designate and ensure a School Social Worker is in ongoing communication and collaboration with the Department of Children and Families (DCF) to support the following goals:
  1. Children in foster care remain in their current school when it is determined that it is in their best interest, and to the extent feasible and appropriate, the children remain in their current school while this determination is being made by DCF;
  2. Children in foster enter school ready to learn;
  3. Children in foster receive supports and services to participate in all aspects of school and to prevent school dropout, truancy, and disciplinary actions;
  4. Children in foster are engaged in their education, are empowered to advocate for their educational needs and pursuits, and receive supports and services to ensure a successful transition into adulthood;
  5. Children in foster with disabilities are located, identified and evaluated for eligibility for special education and section 504 services and, if eligible, shall receive services in accordance with their IEP or section 504 plan;
  6. DCF and the district collaborate to support and improve the well-being of Children in foster.
  
- B. The designated School Social Worker shall act as the primary contact person between the school and child welfare authorities with regard to general information sharing, the development of mutual training and other cooperative efforts (N.J.A.C. 6A:16-11.1(a)6), and shall:

1. Facilitate school registration, placement, educational planning, support services, collaboration and problem resolution that may include but are not limited to:
    - a. Healthcare planning (see policies 5141 Student Health and 5141.21 Administration of Medication);
    - b. Child study team referral and assessment;
    - c. Intervention and referral services as necessary and appropriate;
    - d. Ensuring continuity of individualized education program (IEP) as appropriate;
  2. Coordinate with DCF Division of Child Protection and Permanency (DCP&P) to provide the required training of school district employees, volunteers and interns (N.J.A.C. 6A:16-11.1(a)8).
- C. DCF Division of Child Protection and Permanency (DCP&P) employees shall have access to student records, including those that are relevant to current and ongoing child welfare investigations. It is not required to have the written consent of the parent or adult student, or a court order, to release student records to DCP&P or other representatives of a State or local child welfare agency pursuant to P.L. 112-278, S.2, the Uninterrupted Scholars Act;

## District of Residence and Tuition

The district of residence is responsible for continuing to educate a child within its own district or paying tuition for a child attending school in another district, and for providing for any needed transportation. Five school days after the best interest determination has been made, the district of residence must make transportation arrangements for the child. The district of residence shall bear the cost of providing the transportation.

### A. Placement in a resource family home:

1. If a child was placed in a resource family home prior to September 9, 2010, the district of residence shall be the district in which the resource family parents reside. If such a child in a resource family home is subsequently placed in a State facility or by a State agency, the district of residence of the child shall then be determined as if no such resource family placement had occurred;
2. If a child was or is placed in a resource family home on or after September 9, 2010, the district of residence shall be the present district of residence of the parent or guardian with whom the child lived prior to the most recent placement in a resource family home.

### B. Placement in residential State facilities

When a child is placed in a residential State facility, or has been placed by State agencies in a group home, skill development home, private school or out-of-State facility, the district of residence shall be the present district of residence of the parent or guardian with whom the child lived prior to his most recent admission to a State facility or most recent placement by a State agency.

If the district of residence cannot be determined, or if the criteria identify a district of residence outside of the State, or if the child has resided in a domestic violence shelter or transitional

living facility located outside of the district of residence for more than one year, the State shall assume fiscal responsibility for the tuition of the child (N.J.S.A. 18A:7B-12).

## Transportation

- A. Transportation for students living in group homes shall be the responsibility of the resident district board of education as detailed above and according to law (N.J.S.A. 18A:7B-12);
- B. Transportation for students placed in a resource family home on or prior to September 9, 2010 shall be the responsibility of the resident district board of education in which the resource family home is located and shall follow the requirements of law (N.J.S.A. 18A:39-1 et seq.) and board policy 3541.1 Transportation Routes and Safety.
- C. For students removed from the custody of their parent or legal guardian and placed in a resource family home or moved from placement in one resource family home to another after September 9, 2010:
  1. The school district of residence for the student is the school district in which the student's parent or legal guardian was living at the time of the student's placement;
  2. When a student is placed in a resource family home that is located within the student's school district of residence, the school district of residence shall provide transportation services; and
  3. When a student is placed in a resource family home that is located outside of the student's school district of residence, the school district in which the resource family home is located shall arrange for transportation services in consultation with the school district of residence. The school district of residence shall be responsible for the cost of transportation.

## Transferring Student Records

When a child is placed in foster care including a resource family home or other out-of-home placement and newly enrolls in the district, the designated School Social Worker shall immediately contact the school of origin to obtain relevant academic and other records. The request for records shall be submitted in writing within 10 school days of enrollment. The Designated School Social Worker shall also ensure records of students who are required to transfer to another school district as a result of foster placement, are transferred expeditiously and in accordance with law (N.J.A.C. 6A:32-7.5) and board regulations.

## Implementation

The designated School Social Worker shall oversee the development of procedures for collaboration with DCP&P and tuition reimbursement to avoid barriers to immediate enrollment.

**Adopted April 28, 2018**

## **Food Service Program Policy Free and Reduced Price Meal Policy Charge Meal Policy / Outstanding Charge Policy**

The district's school lunch program shall make a nutritionally adequate lunch available to every pupil and shall operate on the most economically feasible basis. It shall be operated in strict compliance with all laws and regulations pertaining to health, sanitation and safety; internal accounting; employment practices; nutritional standards; costs of lunches; and periodic reporting required by New Jersey law.

The board of trustees believes that regularly consumed nutrition supports student achievement. Students are better able to concentrate in school and have more energy when they have regular meals. The board considers lunch to be an essential educational tool. In the same way students with the support of their parent/guardians are expected to come to school adequately dressed, with the necessary books and completed assignments, all students with the support of their parents shall come to school with preparations having been made for their individual lunch.

Qualified students whose families have a financial hardship shall be encouraged to apply for assistance in accordance with our Free or Reduced Price Meal Policy. The procedures for the administration of the free and reduced-price meal program of this school district will be the same as those prescribed in current state and federal laws and regulations.

The board shall strive to make affordable meals available to all students. Students who do not qualify for free or reduced price meals or milk, shall receive school lunch through the school lunch program for a fee that is established by the board. Any student who has a hardship but does not qualify for free and reduced price lunches or milk, may be considered for other assistance on a case by case basis.

The purchase of meals through the school lunch program shall be optional and shall not prevent any student from bringing their own lunch to school.

The Business Administrator or designee shall develop and implement procedures for the responsible accounting and tracking of revenues and expenses generated by the school lunch program. The Head Dean or designee shall oversee the notification of parents/guardians for the payment of charges and arrears associated with the school lunch program.

### FREE OR REDUCED-PRICE MEAL POLICY

The board adopts the free and reduced-price policy developed by the Bureau of Child Nutrition Programs pursuant to federal regulations as its own.

Further, it is the policy of the board of trustees that the school shall participate in any federal or state subsidized food program for the benefit of eligible students. Student eligibility shall be as determined by the guidelines of the subsidizing agency. The board requires that all regulations of the subsidizing agency be observed including those that preserve the privacy of eligible students.

## CHARGE MEAL POLICY / OUTSTANDING MEAL CHARGE POLICY

The School District will manage a food service account for its students that is in accordance with the provisions of N.J.S.A. 18A:33-21 and this Policy.

When a student forgets to bring breakfast, lunch, or money to purchase breakfast or lunch to school on a school day, the district food service program shall provide the student with breakfast or lunch and charge the price of that breakfast or lunch against the student's account with an expectation that payment will be made the next school day or shortly thereafter. However, no ala carte items shall be charged.

There may be circumstances when payment is not made and a student's school breakfast/lunch bill is in arrears. No ala carte items may be purchased when a student's bill is in arrears. The school district will manage a student's breakfast or lunch bill that is in arrears in accordance with the provisions of N.J.S.A. 18A:33-21 and this Policy.

In the event a student's school lunch or breakfast bill is in arrears, the Head Dean or designee shall contact the student's parent/guardian to provide notice of the amount in arrears and shall provide the parent/guardian a period often school days to pay the full amount due. If the student's parent/guardian does not make full payment to the Head Dean or designee by the end of the ten school days, the Head Dean or designee shall again contact the student's parent/guardian to provide a second notice that their child's lunch or breakfast bill is in arrears. If payment in full is not made within one week from the date of the second notice, then beginning on the eighth calendar day from the date of the second notice, the student will not be served the school breakfast or lunch items scheduled for that day, but will instead be served an alternate meal of a cheese sandwich and milk.

A parent/guardian who has received a second notice that their child's lunch or breakfast bill is in arrears and who has not made payment in full within one week from the date of the second notice will be requested to meet with the Head Dean or designee to discuss and resolve the matter. In the event the parent/guardian refuses to meet with the Head Dean or designee or is unable to resolve the matter, it may be indicative of more serious problems in the family or household. Under these circumstances, the Head Dean or designee is directed to seek support from social service agencies for the family or household, and to report the parent/guardian's failure/inability to provide breakfast or lunch, as applicable, for the child to the New Jersey Department of Children and Families, Division of Child Protection and Permanency.

If a parent/guardian no longer has children enrolled in the school district, or becomes eligible for free meals, the parent/guardian may request reimbursement of any balance in a child's account. Funds for students continuing with the school the following school year will remain in the account for the next school year.

# POLICY

The provisions of N.J.S.A. 18A:33-21 and this Policy will be made available to parent/guardians of all children in the school district in a manner as determined by the Head Dean.

**Adopted May 16, 2019**

## **Graduation Policy**

All students must meet the minimum graduation requirements of the State of New Jersey (or be otherwise eligible for a State-endorsed diploma) and of BelovED Community Charter School's high school to graduate from BelovED Community Charter School. The additional requirements of BelovED Community Charter School's high school are included in each year's course offerings for each grade level. Additionally, in order to graduate, students must pass the state-required High School Proficiency Assessment, unless the state modifies or eliminates this requirement. For the class of 2023, this requirement has been waived.

ONLY STUDENTS WHO HAVE ACTUALLY EARNED THEIR DIPLOMA BY GRADUATION DAY ARE ELIGIBLE FOR PARTICIPATION IN COMMENCEMENT EXERCISES.

**Adopted August 18, 2022**

## Grievance Procedures Policy

### a. Rationale

Beloved Community Charter High School (“Beloved”) recognizes and respects the integral roles that parents and teachers play in the education of its Scholars. The Board’s objective is to strengthen that partnership and foster an open and productive line of communication between not only parents and teachers, but also the School Leader, administrative staff, and the Board of Trustees. To that end, the Board wishes to institute a fair and efficient process by which internal grievances can be resolved amicably and consistent with the law. If a Board employee, trustee, or parent/guardian has a complaint or dispute with any Board policy or action of a school employee or trustee (“grievance”), it should be resolved in accordance with the dispute resolution proceedings set forth in this Policy, or as otherwise mandated by law.

### b. Procedure

#### 1) Informal Grievances.

A) Any person who has a grievance shall discuss it first with the School Leader, in an attempt to resolve the matter informally, within Ten (10) school days from the time when the person knew or would have known of its occurrence.

B) However, should a complaint or concern arise between a parent and a teacher or staff member, parents are encouraged to first attempt to resolve said complaint or concern directly with the teacher or staff member by scheduling a conference to discuss the issue. The School Leader reserves the right to redirect parents to the involved teacher or staff member if that step has not been taken. If, after meeting in conference with the immediate source, the parent deems the initial response/course of action insufficient, or in the event that a meeting with the immediate source is not practicable or reasonable because of the nature or subject matter of the grievance, an informal meeting with the School Leader may be requested in an attempt to resolve the concern or complaint.

C) If the complainant is satisfied with the response of the School Leader, no further action will be required, and the grievance will be considered resolved.

2) Formal Grievances. If the grievance is not resolved to the complainant’s satisfaction through informal discussion with the School Leader, the complainant must submit a formal, written grievance to both the School Leader and the Board Chair within Five (5) school days after meeting with the School Leader. The written grievance must recite the matter that was originally submitted informally to the School Leader, explain the basis for the complainant’s dissatisfaction with the decision previously rendered, and specify the desired remedy.

3) Referral to Committee. The Board Chair shall determine, upon consultation with counsel if necessary, whether the nature of the grievance requires that it be considered by the Board Grievance Committee, or by the Advisory Grievance Committee pursuant to

N.J.S.A. 18A:36A-15. The jurisdictional limits of each committee are described below in their applicable sections.

4) Committee Meetings. Within Fifteen (15) school days of its receipt of the written grievance, the applicable committee will meet with all concerned parties. The Board will provide an opportunity to the complainant to present his or her grievance and to persons responding to the grievance (“respondents”). These presentations will be informal as no sworn testimony will be given. There will be no right to cross-examine witnesses. Whether the presentation is held in public or private session of a Board meeting will depend on the subject matter of the grievance.

5) Resolution. Soon thereafter, the applicable committee shall present a non-binding recommendation to the Board concerning the disposition of the grievance. The Board will review the applicable committee’s recommendation at its next regularly scheduled meeting and make a decision within Thirty (30) days of its receipt of the applicable committee’s recommendation.

### c. Advisory Grievance Committee

1) Jurisdiction. Any grievance that alleges a violation of the provisions of the New Jersey Charter School Programs Act shall be directed to the Advisory Grievance Committee, pursuant to N.J.S.A. 18A:36A-15.

2) Composition. The Advisory Grievance Committee shall consist of One (1) parent/guardian, One (1) teaching staff member and One (1) Board trustee. Each year, by no later than October 15, parents/guardians, teaching staff members and trustees will select from their membership persons to serve on the Advisory Grievance Committee. The terms of service for each member of the advisory grievance committee will be One (1) year. The persons receiving the most votes from their constituent members will be selected. In the event that the teaching staff members and/or parents/guardians are unable to appoint members, the Board shall accept nominations and shall make the necessary appointments to constitute the Advisory Grievance Committee. The Chair of the Advisory Grievance Committee will be selected by the other Advisory Grievance Committee members. If an Advisory Grievance Committee member has a conflict of interest pertaining to a grievance, that member shall recuse himself or herself from serving on the Advisory Grievance Committee regarding said grievance.

**Adopted March 16, 2012**

## Harassment, Intimidation, and Bullying Policy

### I. HARASSMENT, INTIMIDATION, and BULLYING POLICY STATEMENT

BelovED Community Charter School (BCCS) prohibits acts of harassment, intimidation, or bullying. BelovED Community Charter School seeks to create and maintain a fair, safe, and nurturing environment that is accepting to all school community members.

Members of BCCS community will be expected to behave appropriately to their level of development, to respect the rights and welfare of others and to actively participate in the process of learning.

Since pupils learn by example, school administrators, faculty, staff and volunteers should be commended for demonstrating appropriate behavior; treating others with civility and respect, and refusing to tolerate harassment, intimidation, or bullying.

### II. Definition N.J.S.A 18A:37-14

“Electronic communication” means communication transmitted by means of an electronic device, including, but not limited to, a telephone, cellular phone, computer, or pager.

Acts of "harassment, intimidation, or bullying" will include any gesture, written, verbal, or physical act, or any electronic communication that:

1. Take place on school property, at any school-sponsored function or on a school bus; and that
2. Are motivated by any actual or perceived characteristic, such as
  - Race, color, religion, ancestry, national origin, gender, sexual orientation, gender identity and expression, or a mental, physical or sensory disability, or by
  - Any other distinguishing characteristic; and that
3. A reasonable person should know, under the circumstances, will have the effect of :
  - Physically or emotionally harming a student or damaging a student’s property; or of
  - Placing a student in reasonable fear of physical or emotional harm to his/her person or reasonable fear of damage to his/her property; or of
  - Interfering with a student’s education; or of
  - Severely or pervasively causing physical or emotional harm to the student; or of
  - Insulting or demeaning any pupil or group of pupils in such a way as to cause substantial disruption in, or substantial interference with, the orderly operation of the school.

Acts of “harassment, intimidation or bullying” may also include a pupil exercising power and control over another pupil, in either isolated incidents (e.g., intimidation, harassment) or patterns of harassing or intimidating behavior (e.g., bullying).

The definition will apply to a single and to a series of incidents of “harassment, intimidation, or bullying.”

This Policy will also impose consequences for acts of harassment, intimidation, or bullying that occur off school grounds, such as cyber-bullying (e.g., the use of electronic or wireless devices to

harass, intimidate, or bully), to the extent that doing so under this Policy complies with the provisions of N.J.A.C. 6A:16-7.6, Conduct Away from School Grounds, and the School's pupil code of student conduct, pursuant to N.J.A.C. 6A:16-7.1.

In all instances of harassment, intimidation, or bullying behavior occurring off school grounds, the consequences may only be exercised when it is reasonably necessary for the offending pupil's physical or emotional safety and well-being or for reasons relating to the safety and wellbeing of other pupils, staff or school grounds, pursuant to N.J.S.A. 18A:25-2 and 18A:37-2, and when the conduct which is the subject of a proposed consequence materially and substantially interferes with the requirements of appropriate discipline in the operation of the school.

All acts of harassment, intimidation, or bullying that include the use of school property (e.g., school computers, other electronic or wireless communication devices) are subject to the provisions of N.J.S.A. 18A:37-15 and N.J.A.C. 6A:16-7.9, relating to harassment, intimidation, and bullying, whether the subject or recipient of the bullying is on or off school property.

### **III. Expected Behavior**

BCCS expects pupils to conduct themselves in keeping with their levels of development, maturity and demonstrated capabilities with proper regard for the rights and welfare of other pupils and school staff, the educational purpose underlying all school activities, and the care of school facilities and equipment consistent with the code of pupil conduct.

BCCS believes that standards for pupil behavior must be set cooperatively through interaction among the pupils, parent(s) or legal guardian(s), staff and community members, producing an atmosphere that encourages pupils to grow in self-discipline. The development of this atmosphere requires respect for self and others, as well as for school district and community property on the part of pupils, staff and community members.

BCCS believes the best discipline is self-imposed, and it is the responsibility of school district staff to use instances of violations of the code of pupil conduct as opportunities to help pupils learn to assume and accept responsibility for their behavior and the consequences of their behavior. Staff members who interact with pupils shall apply the best practices designed to prevent discipline problems and encourage pupils' abilities to grow in self-discipline.

General guidelines for pupil conduct will be developed by the Principal in conjunction with school staff, and approved by the school. These guidelines will be developed based on accepted core ethical values from broad community involvement with input from parent(s) or legal guardian(s) and other community representatives, school employees, volunteers, pupils and administrators. These guidelines for pupil conduct will be suited to the developmental ages of the pupils, the severity of the offenses and pupils' histories of inappropriate behaviors, and the mission and physical facilities of the individual school(s) in the school. This Policy requires all pupils in the school to adhere to these rules and guidelines and to submit to the remedial and consequential measures that are appropriately assigned for infraction of these rules and guidelines.

BCCS prohibits active and passive support for harassment, intimidation, or bullying. Pupils are encouraged to support other pupils who walk away from these acts when they see them, constructively attempt to stop them, and report these acts to the Building Principal or designee. Pupils are required to conform to reasonable standards of socially acceptable behavior; respect the person, property and rights of others; obey constituted authority; and respond to school district

teaching, support and administrative staff. The Principal will develop and provide a school-based program for appropriate recognition for positive reinforcement for good conduct, self-discipline, good citizenship and academic success.

The Principal will provide annually to pupils and their parent(s) or legal guardian(s) the rules of the school regarding pupil conduct, pupil's due process and other rights. This Policy will appear in all publications of BCCS' comprehensive rules, procedures and standards of conduct for school(s) within the school, including pupil handbooks. Provisions will be made for informing parent(s) or legal guardian(s) whose primary language is other than English.

#### **IV. Consequences and Appropriate Remedial Actions**

BCCS requires its school administrators to implement procedures that ensure both the appropriate consequences and remedial responses for pupils who commit one or more acts of harassment, intimidation, or bullying. The following factors, at a minimum, shall be given full consideration by school administrators in the implementation of appropriate consequences and remedial measures for each act of harassment, intimidation, or bullying by pupils. Appropriate consequences and remedial actions are those that are graded according to the severity of the offence(s), and consider the developmental ages of the pupil offenders and pupils' histories of inappropriate behaviors, per the code of pupil conduct.

Factors for Determining Consequences:

1. Age, developmental and maturity levels of the parties involved;
2. Degrees of harm;
3. Surrounding circumstances;
4. Nature and Severity of the behavior(s);
5. Incidences of past or continuing patterns of behavior;
6. Relationships between the parties involved; and
7. Context in which the alleged incidents occurred.

Factors for Determining Remedial Measures:

Personal

1. Life skill deficiencies;
2. Social relationships;
3. Strengths;
4. Talents;
5. Traits;
6. Interests;
7. Hobbies;
8. Extra-curricular activities;
9. Classroom participation; and
10. Academic performance.

Environmental

1. School culture;
2. School climate;
3. Pupil-staff relationships and staff behavior toward the pupil;

4. General staff management of classrooms or other educational environments;
5. Staff ability to prevent and manage difficult or inflammatory situations;
6. Social-emotional and behavioral supports;
7. Social relationships;
8. Community activities;
9. Neighborhood situation; and
10. Family situation.

Consequences and appropriate remedial action for pupil, school staff who commit acts of harassment, intimidation, or bullying may range from positive behavioral interventions up to and including suspension or expulsion, as set forth in the School adopted Pupil Discipline/Code of Conduct pursuant to the N.J.A.C. 6A:16-7.1. Consequences for a pupil who commits an act of harassment, intimidation, or bullying shall be varied and graded according to the nature of the behavior, the problem behaviors and performance, and must be consistent with the school's code of pupil conduct. Remedial measures shall be designed to correct the problem, protect and provide support for the victim of the act and take corrective action for documented systemic problems related to harassment, intimidation, and bullying. The consequences and remedial measures may include, but are not limited to, the examples listed below.

#### Examples of Consequences:

1. Admonishment;
2. Temporary removal from the classroom;
3. Classroom or administrative detention;
4. Referral to Dean of Students
5. In-school suspension
6. After-school programs;
7. Out-of-school suspension; and
8. Expulsion.

#### Examples of Remedial Measures - Personal

1. Restitution and restoration;
2. Mediation;
3. Peer support group;
4. Corrective instruction or other relevant learning or service experience;
5. Supportive pupil interventions, including participation of the Intervention and Referral Services Team, pursuant to N.J.A.C. 6A:16-8;
6. Behavioral assessment or evaluation, including, but not limited to, a referral to the Child Study Team, as appropriate;
7. Behavioral management plan, with benchmarks that are closely monitored;
8. Assignment of leadership responsibilities (e.g., hallway or bus monitor);
9. Involvement of school disciplinarian;
10. Pupil counseling; or
11. Parent conferences;

#### Examples of Remedial Measures - Environmental (Classroom, School Building or School District):

1. School and community surveys or other strategies for determining the conditions contributing to harassment, intimidation, or bullying;
2. School culture change;
3. School climate improvement;

4. Adoption of research-based, systemic bullying prevention programs;
5. School policy and procedures revisions;
6. Modifications of schedules;
7. Adjustments in hallway traffic;
8. Modifications in pupil routes or patterns traveling to and from school;
9. Targeted use of monitors (e.g., hallway, cafeteria, bus);
10. Small or large group presentations for fully addressing the behaviors and the responses to the behaviors;
11. General professional development programs for certified and non-certified staff;
12. Professional development plans for involved staff;
13. Disciplinary action for school staff who contributed to the problem;
14. Supportive institutional interventions, including participation of the Intervention and Referral Services Team, pursuant to N.J.A.C. 6A:16-8;
15. Parent conferences;
16. Family counseling;
17. Involvement of parent-teacher organizations;
18. Involvement of community-based organizations;
19. Development of a general bullying response plan;
20. Recommendations of a pupil behavior or ethics council;
21. Peer support groups;
22. School transfers; and
23. Law enforcement (e.g., school resource officer, juvenile officer) involvement.

N.J.A.C. 6A:16-7.9(a)2.vi requires appropriate consequences and remedial actions for any staff member who commits an act of harassment, intimidation, or bullying. The consequences may include, but not be limited to, verbal or written reprimand, increment withholding, legal action, disciplinary action, and or termination. Remedial measures may include, but not be limited to, in or out-of-school counseling, professional development programs, and work environment modifications.

## **Reporting Procedure**

Complaints alleging violations of this Policy shall be reported to the Principal or his/her designee. All school employees as well as all other members of the school community including pupils, parent(s) or legal guardian(s), volunteers, and visitors are required to report alleged violations of this Policy to the Principal or designee. While submission of an Incident Report Form to the Principal or his/her designee is not required, the reporting party is encouraged to use the Incident Report Form available from the Principal or available at the school's administrative offices. Oral reports shall also be considered official reports. Reports may be made anonymously, but formal disciplinary action may not be based solely on the basis of an anonymous report.

When the school staff witnesses or receives reliable information regarding any incidence of harassment, intimidation or bullying, a verbal report is to be made to the school principal on the same day. Within two days a written report must be submitted to the school principal. The principal is to inform the parents of all students involved in the alleged incident. The principal may discuss with parents, as he/she deems appropriate, the availability of counseling and other intervention services. The parents of the students who are parties (i.e. offenders, victims) to the investigation must receive information about the investigation, in accordance with Federal and State law and regulations. The investigation information will be provided to the parents as required in

written form; and must be submitted within 5 school days after the results have been reported to the School Board. The policy shall permit a parent to request a hearing before the board after receiving the information about the investigation. The policy stipulates that the hearing must be held within 10 days of the request.

The policy will require for each investigation to be reported to the School Board. The policy stipulates that the board must meet in executive session for the hearing, to protect the confidentiality of the students. The policy stipulates that, at the hearing, the board may hear: from the school HIB Coordinator about the incident, recommendations for discipline, recommendations for services and any programs instituted to reduce such incidents.

The policy require that at the next regularly scheduled School Board meeting following its receipt of the report, the board must issue a decision to affirm, reject, or modify the principal decision. The policy require that the board's decision to affirm, reject, or modify the principal's decision must be issued in writing. The policy explains that the board's decision may be appealed to the Commissioner of Education no later than 90 days after the issuance of the board's decision. The policy explain that a parent, student or organization may file a complaint with the Division on Civil Rights within 180 days of the occurrence of any incident of harassment, intimidation, or bullying based on membership in a protected group, as enumerated in the "Law Against Discrimination" (P.L. 1945,c.169;N.J.S.A.10:5-1et seq.).

A school employee who promptly reports an incident of harassment, intimidation, or bullying in accordance with this Policy, and who makes this report in compliance with the procedures set forth in this Policy, is immune from a cause of action for damages arising from any failure to remedy the reported incident, as set forth in N.J.S.A. 18A:37-16.c.

## **Investigation**

The HIB Coordinator is responsible for determining whether an alleged act constitutes a violation to this Policy. The HIB Coordinator shall conduct a prompt, thorough and complete investigation of the alleged incident with 10 school days, and complete /submit the required reports. The HIB Coordinator will maintain a record of each investigation regarding allegations of harassment, intimidation, and bullying.

In the event there is information relative to the investigation that is anticipated but not yet received by the end of the 10-day period, the HIB Coordinator may amend the original report of the results of the investigation to reflect the information.

## **Response to an Incident of Harassment, Intimidation, or Bullying**

An appropriate response will be provided to the individual who commits any incident of harassment, intimidation, or bullying. Some acts of harassment, intimidation, or bullying may be isolated incidents requiring the school to respond appropriately to the individual(s) committing the acts. Other acts may be so serious or part of a larger pattern of harassment, intimidation, or bullying that require a response either at the classroom, school building or school district level or by law enforcement officials.

The policy describes the range of ways in which a school responds once an incident of harassment, intimidation, or bullying is identified. The policy establish that the range of responses must include

an appropriate combination of: counseling, support services, intervention services and other programs.

The policy requires the principal, in conjunction with the school anti-bullying specialist, to appropriately apply the range of ways in which a school will respond once an incident of harassment, intimidation, or bullying is identified.

Consequences and appropriate remedial actions for pupils who commit an act of harassment, intimidation, or bullying range from positive behavioral interventions up to and including suspension or expulsion, as permitted under N.J.S.A. 18A:37-1, Discipline of Pupils and as set forth in N.J.A.C. 6A:16-7.2, Short-term Suspensions, N.J.A.C. 6A:16-7.3, Long-term Suspensions, and N.J.A.C. 6A:16-7.5, Expulsions.

In considering whether a response beyond the individual level is appropriate, the administrator will consider the nature and circumstances of the act, the level of harm, the nature of the behavior, past incidences, or past or continuing patterns of behavior, and the context in which the alleged incident(s) occurred.

BCCS' response can range from school and community surveys, to mailings, to focus groups, to adoption of research-based bullying prevention program models, to training for certificated and non-certificated staff. The school's responses may also include participation of parent(s) or legal guardian (s) and other community members and organizations, to small or large group presentations for fully addressing the actions and BCCS' response to the actions in the context of acceptable pupil and staff member behavior and the consequences of such actions and involvement of law enforcement officers, including school resource officers. The school will also make resources available to individual victims of harassment, intimidation, and bullying, including but not limited to school counseling services and environmental modifications.

## **Reprisal or Retaliation Prohibited**

BCCS prohibits reprisal or retaliation against any person who reports an act of harassment, intimidation, or bullying. The consequence and appropriate remedial action for a person who engages in reprisal or retaliation shall be determined by the Principal or designee after consideration of the nature and circumstances of the act, in accordance with case law, Federal and State statutes and regulations and district policies and procedures. The consequences for employees will range from an admonishment to termination of employment.

The consequences for a volunteer will range from an admonishment to dismissal from the volunteer position.

## **Consequences for False Accusation**

BCCS prohibits any person from falsely accusing another as a means of harassment, intimidation, or bullying. Consequences and appropriate remedial action for a pupil found to have falsely accused another as a means of harassment, intimidation, or bullying range from positive behavioral interventions up to and including suspension or expulsion, as permitted under N.J.S.A. 18A:37-1 et seq., Discipline of Pupils and as set forth in N.J.A.C. 6A:16-7.2, Short-term Suspensions, N.J.A.C. 6A:16-7, Long-term Suspensions and N.J.A.C. 6A:16-7.5, Expulsions.

Consequences and appropriate remedial action for a school employee found to have falsely accused another as a means of harassment, intimidation, or bullying shall be disciplined in accordance with district policies and procedures, and agreements.

Consequences and appropriate remedial action for a visitor or volunteer found to have falsely accused another as a means of harassment, intimidation, or bullying shall be determined by the Principal or designee, after consideration of the nature, severity, and circumstances of the act, which may include a report to appropriate law enforcement officials.

## **Policy Publication**

This Policy will be disseminated annually to all school staff, pupils, parent(s) or legal guardian(s), along with a statement explaining that the Policy applies to all applicable acts of harassment, intimidation, and bullying that occur on school property, at school-sponsored functions or on a school bus. The Principal shall ensure notice of this policy appears in any publication of the school that sets forth the comprehensive rules, procedures, and standards for schools within the school, and in any pupil handbook that includes the pupil code of conduct. This notice shall also indicate the school's Harassment, Intimidation, and Bullying Policy is available on the school's website. The policy require the name, school phone number, school address and school email address of both the school anti-bullying specialist and the school district coordinator to be listed on the home page of the school's website.

## **Harassment, Intimidation, and Bullying Prevention Programs**

Pursuant to N.J.S.A. 18A:37-17. (5) c, and N.J.A.C. 6A:16-7.9(d) 1.i, information regarding the school's Harassment, Intimidation, and Bullying Policy shall be incorporated into a school's employee training program.

Pursuant to N.J.A.C. 6A:16-7.9(d)3, the school is required to annually review the extent and characteristics of harassment, intimidation, and bullying behavior in the schools of the school and implement locally determined programmatic or other responses, if determined appropriate by the school

Pursuant to N.J.A.C. 6A:16-7.9(d)1, the school is required to annually review the training needs of staff for the effective implementation of the harassment, intimidation, and bullying policy, procedures, programs, and initiatives of the school and implement locally determined staff training programs consistent with the annual review of training needs and the findings of the annual review and update of the code of pupil conduct, pursuant to N.J.A.C. 6A:16-7.1(a)3, as determined appropriate by the School Board.

Pursuant to N.J.A.C. 6A:16-7.9(d)2, the school is required to develop a process for annually discussing BCCS' Harassment, Intimidation, and Bullying Policy with pupils.

Pursuant to N.J.S.A. 18A:37-15.1, this Policy shall be transmitted to the Executive County Chief School Administrator.

Pursuant to N.J.S.A. 18A:37-19, the school district may apply to the Commissioner of Education for additional costs due to the implementation of the provisions of N.J.S.A. 18A:37-13 through N.J.S.A. 18A:37-18.

# POLICY

**BelovED Community Charter School**

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**Adopted October 17, 2013**

## **Military Opt-Out Policy**

The Elementary and Secondary Education Act (ESEA), Section 8528, requires that BelovED, in connection with all students in grade 11 or 12, provide student age and contact information (including student name, address, electronic mail address, and telephone number) to institutions of higher education, prospective employers and military recruiters, if such entities request it, unless the responsible party for the student chooses, in writing, to opt out of having such information about the student shared.

The responsible party for a student younger than 18 years old is a parent or guardian legally responsible for the minor child. The responsible party for a student that is 18 years of age or older is the student.

Consistent with Section 8528 and New Jersey Department of Education guidance, it shall be the policy of BelovED Community Charter School to send a “Notification Letter” via surface mail or email to the responsible party for students in grade 11 or 12 that notifies the responsible party of BelovED’s legal obligations regarding the aforementioned sharing of student information and that provides the responsible party an attached paper or electronic “Opt-Out Form” that the responsible party can complete, sign and return the school to opt-out of having such information about the student shared with institutions of higher education, prospective employers, and/or military recruiters

The Notification Letter and attached Opt Form shall be distributed to all students in grade 11 or 12 by the first week in October each school year and shall direct responsible parties that the Opt Form must be returned to the school by the end of October.

**Updated September 22, 2022**

## Military Opt-Out Policy and Letter



### Release or Non-Release of Student Information to College/University Recruiters, Prospective Employers and/or Military Recruiters

Dear parent/Guardian:

The Elementary and Secondary Education Act (ESEA), Section 8528, requires that BelovED provide student age and contact information to institutions of higher education, prospective employers, and military recruiters if such entities request it unless the responsible party for a student chooses, in writing, to opt out of having the student's information share. (Who is the responsible party for the student? If the student is younger than 18 years old, the student's parent or guardian is the responsible party. If the student is at least 18 years old, the student is the responsible party.)

If not interested in opting out, the responsible party (whether you or your adult child). Need not do anything.

However, if the responsible party - whether you or your adult child – would like to opt out of having the student's contact information shared with institutions of higher education, prospective employers and/or military recruiters, please complete, sign and return the attached form by 10/30/22

If you have any questions, please contact Mr. Harper [dharper@belovedccs.org](mailto:dharper@belovedccs.org) or Ms. Batista [mbatista@belovedccs.org](mailto:mbatista@belovedccs.org). Thank you for your cooperation.

Sincerely,

A rectangular box containing a handwritten signature in blue ink that reads "Michelle Frank".



## Request Not to Release of Student Information to College/University Recruiters, Prospective Employers or Military Recruiters

### Nondisclosure Form

Please complete and sign below if, as described in the attached notification letter, you do NOT want contact information for the student named in this form released to recruiters for any of the following: institutions of higher education, prospective employers, or the military. (NOTE: This nondisclosure form does not need to be completed if a parent or adult student is not opposed to having the named student's contact information released to recruiters from the three types of organizations mentioned.)

Student Name: \_\_\_\_\_ Student's Grade Level: \_\_\_\_\_  
(Print Student Name)

Name of School: \_\_\_\_\_  
(Print name of School)

If the student is younger than 18:

I am the parent of the student listed above you is under age 18.

Please check **ALL** that apply:

Military Recruiters: I do not want my child's name, address, and telephone number to be shared with military recruiters.

Institutions of Higher Education: I do not want my child's name, address, and telephone number to be shared with institutions of higher education.

Prospective Employers: I do not want my child's name, address, and telephone number to be shared with prospective employers.

Parent name: \_\_\_\_\_ Date: \_\_\_\_\_  
(Print Name)

Parent Signature: (electronically typed or signed) \_\_\_\_\_

If the student is 18 or older:

I am the student listed above and I am age 18 or older.

Please check **ALL** that apply:

Military Recruiters: I do not want my name, address, and telephone number to be shared with military recruiters.

Institutions of Higher Education: I do not want my name, address, and telephone number to be shared with institutions of higher education.

Prospective Employers: I do not want my name, address, and telephone number to be shared with prospective employers.

Student name: \_\_\_\_\_ Date: \_\_\_\_\_  
(Print Name)

Student Signature: (electronically typed or signed) \_\_\_\_\_

# POLICY

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**BelovED Community Charter School**

**Updated Letter and Form Approved September 2, 2022**

## Nepotism Policy

Beloved Community Charter School (“Charter School”) adopts this Nepotism policy as a condition of receiving State aid pursuant to N.J.A.C. 6A:23A-6.2.

For the purposes of this policy, “relative” means an individual’s spouse by marriage or civil union pursuant to N.J.S.A. 37:1-33, domestic partner as defined in N.J.S.A. 26:8A-3, or the individuals or spouse’s parent, child, sibling, aunt, uncle, niece, grandparent, grandchild, son-in-law, daughter-in-law, stepparent, stepbrother, stepsister, half-brother or half-sister, whether the relative is related to the individual or the individual’s spouse by blood, marriage or adoption.

For the purpose of this Policy, “immediate family member” means the person’s spouse, partner in a civil union as defined in N.J.S.A. 37:1-33, domestic partner as defined in N.J.S.A. 26:8A-3, dependent child residing in the same household.

For the purpose of this policy, “administrator” is defined as set forth in N.J.S.A. 18A:12-23.

No relative of a Board member or the Head Dean shall be employed in an office or position in the Charter School except that a person employed by the Charter School on the effective date of this policy or the date a relative becomes a Board member or Head Dean shall not be prohibited from continuing to be employed or promoted in the Charter School.

The Charter School may employ a relative of a Board Member or the Head Dean only with approval by the Executive County Superintendent and upon a demonstration that the Charter School conducted a thorough search for candidates and the proposed candidate is the only qualified and available person for the position.

The Head Dean shall not recommend to the Board of Trustees pursuant to N.J.S.A. 18A:27-4-1 any relative of a Board Member or the Head Dean.

When a candidate recommended for employment is related to a district employee other than the Head Dean or Board Member, the name of the candidate will be noted with an asterisk on the Board meeting agenda to designate “related to staff member.”

An administrator shall be prohibited from exercising direct or indirect authority, supervision, or control over a relative of the administrator. Where it is not feasible to eliminate such a direct or indirect supervisory relationship, appropriate screens and/or alternative supervision and reporting mechanisms must be put in place.

Per diem substitutes and student employees are excluded from this Nepotism Policy.

**Adopted: May 21, 2015**

## NJDOE Regulations Re: Investments

### SECTION II – SPECIFIC COMPLIANCE

#### SCHOOL DISTRICT/CHARTER SCHOOL BOOKKEEPING

The State Board of Education has, in accordance with law, prescribed a uniform double-entry system of bookkeeping for use in all school districts/charter schools and is authorized to compel its use. (N.J.S.A. 18A:4-14 and N.J.A.C. 6A:23A-16)

The Uniform Minimum Chart of Accounts for New Jersey Public School (2008 Edition) (COA) was originally published in 1992 and revised effective July 1, 2009. The revised COA is available on the website <http://www.nj.gov/njded/finance/fp/af/coa/>.

GAAP distinguishes between funds which benefit the district/charter school (Permanent funds) and those for which the district/charter school acts as a trustee or agent, but where the resources benefit other governments, individuals, or organizations (Trust or Fiduciary funds). Governmental fund 50 should be used to record the accounting for Permanent funds. Expendable trusts that benefit the district/charter school should be included in the Special Revenue fund. The Proprietary funds use fund 60 and fund 70, and the Fiduciary funds use funds 80, 90, and 95. When the district/charter school uses the reimbursable or pay as you go method for unemployment, the Unemployment Compensation Trust would be included in fund 80. The resources and changes in net assets of a private purpose scholarship fund would also be reported here. The Fiduciary funds are not included in the accrual level statements (A - series) since they are not assets of the district/charter school.

The following is a listing of funds using the revised chart of accounts structure effective July 1, 2004:

#### **Governmental Funds**

- Fund 10 (General fund)
- Fund 20 (Special revenue fund)
- Fund 30 (Capital projects fund)
- Fund 40 (Debt service fund)
- Fund 50 (Permanent fund)

#### **Proprietary funds**

- Fund 60 (Enterprise fund)
- Fund 70 (Internal service fund)

#### **Fiduciary funds**

- Fund 80 (Trust funds)
- Fund 90 (Agency funds)
- Fund 95 (Student activity funds)

### SECTION II – SPECIFIC COMPLIANCE

#### FUND 10 –GENERAL FUND

## Optional Treasurer of School Moneys

P.L. 2010, c.39, effective July 2, 2010, amended N.J.S.A. 18A:13-14 to make the treasurer of school moneys an optional position. Upon the board's election to eliminate the treasurer's position, the law requires a shifting of internal control and internal reporting responsibilities from the treasurer to the board secretary and chief school administrator. Accordingly, Boards of Education/Board of Trustees electing to eliminate the treasurer's position must consider the impact on the district's/charter school's internal controls. The following is an overview of responsibilities of the board secretary when the treasurer position is eliminated. For a complete understanding of the changes, see P.L. 2010, c.39.

N.J.S.A. 18A:17-9.1 - the board secretary will receive and hold in trust all school moneys, except any moneys derived from athletic events or other activities of pupil organizations of the district/charter school.

N.J.S.A. 18A:17-9.2 - the board secretary shall keep a record of the sums received and paid out by him in accordance with the uniform system of bookkeeping prescribed by the State board.

N.J.S.A. 18A:19-9 as amended requires that payrolls must be certified by the president and secretary of the board and the chief school administrator.

N.J.S.A. 18A:19-10 as amended requires the board secretary to draw and deposit the warrants in separate bank accounts as a net payroll account and an agency account for payroll deductions and associated board contributions (agency account); authorized signatories on the payroll account must include the secretary and a board designee.

N.J.S.A. 18A:19-10 amended provides that the board secretary shall draw and deposit the warrants.

### Board Secretary and (Optional) Treasurer Reports

In accordance with N.J.S.A. 18A:17-9 amended, the board secretary shall report to the board at each regular monthly meeting the amount of total appropriations and the cash receipts for each account, the amount for which warrants have been drawn against each account, the amounts of orders or contractual obligations incurred and chargeable against each account year to date, and since the date of the last report, the cash and appropriation balances for each account and fund, and the reconciled bank account balances. At the close of each fiscal year, the board secretary shall present to the board a detailed report of its financial transactions during such year and file a copy with the executive county superintendent on or before August 1st of each year.

For a district board of education/charter school board of trustee that elects to maintain the treasurer's position, N.J.S.A. 18A:17-36 requires the treasurer to report to the board monthly a detailed account of all receipts, the amounts of all warrants signed by him/her since the date of the last report and the accounts against which the warrants were drawn, and the balance to the credit of each account. At the close of each fiscal year, the treasurer shall present an annual report showing the amounts received and disbursed for school purposes during said year and file a copy with the executive county superintendent on or before August 1st of each year.

The separate monthly board secretary and treasurer (where the board of education elects to maintain the position) reports must be reconciled on a monthly basis.

## Cash Reconciliation

The cash accounts must be reconciled. N.J.S.A.18A:17-9 amended, provides that the chief school administrator or board designee other than the secretary must prepare the monthly reconciliations of all bank accounts prior to the completion of the secretary's monthly report. Reconciliation of payrolls and bond and interest accounts are to be made in all districts/charter schools maintaining such accounts and must be permanently recorded and filed for future reference. The auditor must verify the reconciliation of all cash accounts of the school district/charter school.

Bank reconciliation statements are not required to be exhibited in the audit report. Workpapers must be available for review upon request.

## Petty Cash Funds

N.J.A.C. 6A:23A-16.8 states "Pursuant to the provisions of N.J.S.A. 18A:19-13, a district board of education or charter school board of trustees may establish on July 1 of each year, or as needed, a cash fund or funds for the purpose of making immediate payments of comparatively small amounts."

To be in compliance with the administrative code, the board must establish the amounts authorized for each fund, and set the maximum allowable individual expenditure. The board must designate custodians for each fund and must establish the minimum time period for the custodian to report on fund activity. Petty cash accounts must be closed out at year-end and unexpended cash deposited in the bank by June 30.

## Summer Payment Plans

N.J.S.A. 18A:29-3 authorizes a district board of education/charter school board of trustees to establish a Summer Payment Plan which will provide for withholding 10 percent of the salary of 10-month employees during the academic year. N.J.A.C. 6A:23A-16.9 states "The district board of education shall ensure that the amount withheld earns interest and is available to the employee either at the end of the academic year or in installments prior to September 1."

## SOC 1 Report (Service Organization Controls Report) – Formerly SAS #70 Reports

N.J.A.C. 6A:23A-16.6 requires that district boards of education/charter school board of trustees which contract for electronic data processing bookkeeping services including services provided by software vendors, payroll service vendors, and other service organizations, shall annually have an audit prepared or obtain a copy of an audit of the internal controls of the service company. Such audit shall be as prescribed by Statement on Standards for Attestation Engagements (SSAE) No. 16, Reporting on Controls at a Service Organization is codified at Section 801 available on the AICPA website at:

<http://www.aicpa.org/Research/Standards/AuditAttest/DownloadableDocuments/AT-00801.pdf> . SSAE No. 16 was issued by the AICPA in April 2010 and is effective for service organization auditor reports for periods ending on or after June 15, 2011. SSAE No. 16 supersedes Statement of Auditing Standards No. 70 (SAS 70), as amended by SAS 88, of the American Institute of Certified Public Accountants. A SOC 1 report (Service Organization Controls Report) is a report on Controls at a Service Organization which are relevant to user entities' internal control over financial reporting. Previously known as SAS #70 Reports, the SOC 1 report may be either a Type 1 or a Type 2 report.

- Type I – Report on policies and procedures placed in operation. This report may be an effective and efficient way for the district/charter school auditor to gain an understanding of the internal controls of the service organization.
- Type II – Report on policies and procedures placed in operation and tests of operating effectiveness. This report includes a description of the tests of operating effectiveness and the results of those tests. If the controls are present and operating effectively, the district's/charter school's auditor may choose to assess control risk below the maximum for financial statement assertions related to the service organization transactions. This is a decision made by the district/charter school auditor.

auditors are advised to review Chapter 4, Standards for Financial Audits, of the Government Auditing Standards (2011 edition) available electronically at the website <http://www.gao.gov/yellowbook> for further guidance on internal controls.

## Third Party Disbursements

N.J.S.A. 52:27D-20.1 Contracts for third-party disbursement services, gives the Local Finance Board, in consultation with the Commissioner of Education, the authority to adopt regulations permitting district boards of education/charter school board of trustees to contract with a third-party disbursement service organization in order to make payments and execute financial transactions for those purposes.

The rules on third party disbursements can be found in N.J.A.C. 5:30-17 et seq. District boards of education/charter school boards of trustees are advised to review the rules prior to engaging a third party disbursement service organization.

N.J.A.C. 5:30-17 et seq., Electronic Disbursement Controls for Payroll Purposes can be found at: [http://www.nj.gov/dca/divisions/dlgs/resources/rules\\_docs/5\\_30/njac\\_53017.pdf](http://www.nj.gov/dca/divisions/dlgs/resources/rules_docs/5_30/njac_53017.pdf)

N.J.S.A. 18A:19-10 amended, requires districts/charter schools to maintain separate bank accounts for net payroll, and for payroll deductions and associated board contributions (agency account). In a district/charter school that does not maintain the position of treasurer of school moneys the secretary shall draw and deposit the warrants. Where the district/charter school maintains the position of treasurer of school moneys the treasurer shall deposit the warrants.

N.J.S.A. 18A:19-10 amended, requires that authorized signatories on the payroll account must include the secretary and a board designee.

## Investments

Several statutes govern permissible investment of school monies by New Jersey school districts/charter schools. In a district/charter school which appoints a treasurer of school moneys, N.J.S.A. 18A:17-34 gives the treasurer of the school district/charter school the authority to deposit school moneys in any bank or banking institutions of this state designated as a depository of school monies. In a district/charter school that does not have a position of treasurer of school moneys, the board secretary when required by the board resolution has that authority (N.J.S.A. 18A:17-9.1). Under N.J.S.A. 17:9-41 et seq., the Governmental Unit Deposit Protection Act (GUDPA), a school

district/charter school may deposit public funds in a public depository if such funds are secured in accordance with GUDPA. This statute defines a public depository as:

“a State or federally chartered bank, savings bank or an association located in this State or a state or federally chartered bank, savings bank or an association located in another state with a branch office in this State, the deposits of which are insured by the Federal Deposit Insurance Corporation and which receives or holds public funds on deposit.”

N.J.S.A. 18A:20-37 provides for the specific types of securities that the board of education/board of trustees can authorize to be purchased and sets forth general investment practice requirements. It also provides for the specific types of securities which may be purchased and registered in a school district's/charter school's name. While the types of securities and requirements are too extensive to list, the statute includes governmental money markets funds and bonds or other obligations having a maturity date of not more than 397 days from the date of purchase, approved by the Division of Investments in the Department of Treasury for investment by school districts/charter schools. The division does not publish a listing of approved investments but districts/charter schools may request approval of a specific security by sending a letter to the following address:

Director  
Division of Investments  
P.O. Box 290  
Trenton, NJ 08625

The Department of Education does not have the authority to determine compliance with GUDPA or review and approve the types of securities a school district/charter school can utilize. Districts/charter schools should consult with their legal counsel and direct any questions on the permissibility of a specific security pursuant to N.J.S.A. 18A:20-37 to the Division of Investments in the Department of Treasury at the above address.

Further information on GUDPA or on banking institutions may be found at the Department of Banking and Insurance website:  
[http://www.state.nj.us/dobi/division\\_banking/depositories/gudpa.htm](http://www.state.nj.us/dobi/division_banking/depositories/gudpa.htm). A school district/charter school which is unsure as to whether the bank/institution is certified as a depository should request from the bank/institution a copy of the “Notification of Eligibility” or may contact the Department of Banking and Insurance.

Districts/charter schools are required to implement GASB Statement No. 31, “Accounting and Financial Reporting for Certain Investments and for External Investment Pools.” This 1998 statement establishes fair value accounting and financial reporting standards for certain types of investments held by governmental entities other than external investment pools. This should have a limited impact on school districts/charter schools. For government entities other than external investment pools, this statement, and subsequent amendments to this statement, establishes accounting and financial reporting standards for the following investments: participating interest-earning investment contracts, external investment pools, open-end mutual funds, debt securities, and equity securities, option contracts, stock warrants and stock rights that have readily determinable fair values.

The implementation of GASB Statement No. 31 did not supersede the required disclosures included in the CAFR in accordance with GASB Statement No. 3, “Deposits with Financial Institutions,

Investments (including Repurchase Agreements), and Reverse Repurchase Agreements.” It represents a change to the method at which investments are valued for accounting and financial reporting and provides for additional disclosures regarding the valuing of investments.

GASB Statement No. 40, “Deposit and Investment Risk Disclosures, an amendment of GASB Statement No. 3” is effective for financial statements for periods beginning after June 15, 2004 and the summary of paragraphs 46 and 47 states:

“...disclosures generally referred to as category 1 and 2 deposits and investments are eliminated. However, this Statement does not change the required disclosure of authorized investments and it maintains, with modification, the level-of-detail disclosure requirements of Statement 3.” Statement 40 is designed to inform financial statement users about deposit and investment risks that could affect a government’s ability to provide services and meet its obligations as they become due. The reduction of existing custodial credit risk disclosures follow from federal banking reforms adopted since the release of Statement 3.

District/charter school auditors should refer to the statement for further understanding and for illustrations of disclosures.

## Revenues and Receipts

Revenues accruing to the board of education/board of trustees for the period under audit must be verified. Receipts for the year and accounts receivable at the close of the year must be verified as to source and disposition. Revenues must be delineated by type and recorded in the proper fund. Common revenues and the funds in which they are reported are included in The Uniform Minimum Chart of Accounts Handbook for New Jersey Public School Districts. The auditor must comment in detail on any irregularity in the method of handling receipts and revenues as a result of audit tests performed.

N.J.S.A. 18A:17-9.1 provides that for a district/charter school that does not maintain the position of treasurer of school moneys, the board secretary will receive and hold moneys. N.J.S.A. 18A:17-9.2 provides that in a school district/charter school that does not have a treasurer of school moneys, the board secretary will keep a record of the sums received.

## Insurance Recoveries

GASB Statement No. 42, Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries, paragraph 21 provides that an insurance recovery is recognized as soon as it becomes realizable. A recovery is considered to be realizable if the insurer has acknowledged coverage.

### Impairment of a capital asset:

In accordance with GASB Statement No. 42, in the governmental funds financial statements, restoration or replacement of an impaired capital asset should be reported as a separate transaction from the associated insurance recovery. The insurance recovery is reported as an “other financing source.” Use newly created Audsum line 685 – “Other Financing Sources – Insurance Recovery Related to Impaired Capital Asset–Super Storm Sandy” (10-5901) for this purpose.

In the government-wide financial statements, when the recovery and loss occur in the same year report the “restoration or replacement of an impaired capital asset” as a separate transaction from the impairment loss and the associated insurance recovery. The impairment loss and the insurance recovery should be reported net. When the recovery occurs in a year subsequent to the loss, insurance recoveries reported in the subsequent year should be reported as a non-operating revenue source.

Recoveries other than those related to an impairment of a capital asset:

In the governmental funds financial statements, insurance recoveries other than those related to an impairment of a capital asset should be reported as a separate transaction from the covered loss. The insurance recovery is reported as an “other financing source.” Use newly created Audsum line 686 – “Other Financing Sources – Insurance Recovery Related to Other Costs of Super Storm Sandy” (10-5902) for this purpose.

In governmental and in business-type activities in government-wide financial statements if the impairment loss and the insurance recovery occur in the same year, the impairment loss and the insurance recovery should be reported net. Insurance recoveries reported in a subsequent year(s) should be reported as a non-operating revenue source.

Community Disaster Loans (CDL) – FEMA (N/A to Charter Schools)

Executive Order 128 directed all eligible school districts to apply for FEMA Community Disaster Loans. School districts that have received approval of a CDL and have drawn down upon the associated line of credit as a replacement for timely remitted property tax collections, were provided guidance in the 2013-14 software vendor letter and through direct contact from the department to record the CDL proceeds received in revenue line 700 (10-5XXX). Districts receiving CDL were directed to reduce their 2013-14 budgeted and actual general fund tax levy (revenue line 100) in the amount of the declaration of drawdown as approved by FEMA for 2013-14. Districts receiving CDL were provided guidance to include CDL proceeds requested and received in Audsum line 681 (“Other Financing Sources – CDL Property Tax Offset- Super Storm Sandy”) for fiscal year 2013-14. In the CAFR statements and schedules, report CDL proceeds as – “Other Financing Sources” in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance (B-2) and in the General Fund Budgetary Comparison Schedule (C-1).

Broadcast announcement:

<http://education.state.nj.us/broadcasts/2013/MAR/26/9343/CDL%20Guidance.pdf>

2013-14 Software Vendor’s Letter:

vendor letter 13-14.pdf

Community Development Block Grants (CDBG) (N/A to Charter Schools)

Community Development Block Grants (CDBG) were awarded by FEMA to districts based upon the applications submitted by the municipality. Recipients were required to sign an agreement stating that grant funds would be used to pay for essential services only in conformance with the district’s CDBG Action Plan as approved by HUD. The applicant was required to specifically identify in the grant agreement those essential services that would be paid for with grant funds awarded for fiscal

year 2013-14. Applicants were required to follow all applicable federal and state laws with respect to grant funds, including a separate accounting of the CDBG (Essential Services Grant), as instructed in LFN 2013-15 available at: <http://www.state.nj.us/dca/divisions/dlgs/lfns/13/2013-15.pdf>. Districts were required to provide the Division of Community Affairs (DCA) with requisition and draw down requests in advance of funding.

Districts were provided guidance in the 2013-14 Software Vendor's Letter and through direct departmental contact to record CDBG funds received in fund 19, a sub-fund of the general fund, in revenue line 565- "FEMA Community Development Block Grant" (19-4526). Districts were also provided guidance to record appropriations against CDBG funds in fund 19 (19-XXX-XXX-XXX). Accordingly, districts were directed to provide a separate reporting of CDBG revenues, appropriations, and expenditures in the Board Secretary Report in fund 19. Audsum for 2013-14 will include revenue line 565. However, Audsum won't provide a separate reporting of fund 19 expenditures. In Audsum, fund 19 expenditures are to be combined with other general fund expenditures recorded in funds 11, 12, and 13. In the CAFR statements and schedules, districts must report CDBG revenues as revenue from federal sources in the general fund. CDBG revenue may be combined with other federal sources of general fund revenues on the Statement of Activities (A-2) and Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance (B-2). CDBG revenue must be separately stated as revenue from federal sources in the General Fund Budgetary Comparison Schedule (C-1). Expenditures of CDBG funds may be combined with other general fund expenditures for reporting in the Statement of Activities (A-2) and Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance (B-2). In the Budgetary Comparison Schedule (C-1), districts are provided with two optional reporting formats for CDBG appropriations and expenditures. One option is to separately report CDBG appropriations and expenditures on the C-1 after special schools (fund 13). Another option is to combine the fund 19 appropriations and expenditures with the other general fund expenditures (funds 11, 12, and 13) on the C-1 and provide the required fund 19 detail on a subsidiary schedule (C-1/b) using the title Community Development Block Grant – Budget and Actual (C-1/b).

As presented on page II-20.1 of this Audit Program, N.J.S.A. 18A:66-90 requires that each local board of education reimburse the State for the employer share of pensions, group life insurance, FICA, and other benefits of the Teachers' Pension and Annuity Fund (TPAF) for TPAF members paid from federally funded programs. It has been determined that where the district has used federal CDBG funds to pay the wages of TPAF employees, those wages are not subject to this statutory reimbursement requirement.

Additional information about the CDBG grant can be found in LFN 2013-15 [http://www.nj.gov/dca/divisions/dlgs/resources/lfns\\_2013.html](http://www.nj.gov/dca/divisions/dlgs/resources/lfns_2013.html) and in the Software Vendor Letter at: [vendor letter 13-14.pdf](#)

## Other FEMA Reimbursements

Unrestricted reimbursements are reported as an "other financing source" in the general fund. However, if the FEMA reimbursement is received pursuant to the school district having submitted a project worksheet for expenditures related to a disaster (such as Project SERV funds), those eligible restricted expenditures should be reported in the special revenue fund in the exact amount of the reimbursement received. The reimbursement is recorded and reported as "Other Restricted

Grants-in-Aid from the Federal Government through the State” also in the special revenue fund. GASB Comprehensive Implementation Guide, Z.42.4 clarifies that the loss and the FEMA reimbursement are separate events that must be recorded and reported separately, rather than netted. See Section II-20 of this Audit Program for additional guidance on restricted reimbursements.

## Extraordinary Aid

The awards for 2013-14 extraordinary aid (ExAid) will be posted in the district’s state aid folders upon release.

Extraordinary Aid awards are recorded in the general fund, account 10-3131. Since actual payment will not be made until after the end of the fiscal year districts/charter schools must also establish a receivable for the appropriate amount of anticipated payment (N.J.S.A. 18A:7F-55c). This amount can be excluded from the June 30, 2014 excess surplus calculation only if the district/charter school can clearly document that they did not budget this additional aid during the 2013-14 fiscal year for which they filed an application.

Audit procedures, similar to the ASSA, can be found in the State Aid/Grants Compliance Supplement on the DOE finance website. Extraordinary aid applications are made online, with the Department’s determination of aid based on the applications submitted for each individual student. Additional information on ExAid including a Frequently Asked Questions document can be found at <https://homerom.state.nj.us/exaid.htm>.

The exclusion of extraordinary aid from the audited excess surplus calculation should be documented on the “Extraordinary Aid Adjustment” line. This will also require the submission of a brief letter or memo explaining the circumstances surrounding the exclusion, and if applicable, how the exclusion relates to the appearance of the excess surplus warning message on the Audit Summary (Audsum) transmittal form.

N.J.A.C. 6A:23A-13.3(d)6 provides that a district board of education may at any time without Commissioner approval appropriate surplus generated from state revenue, such as extraordinary aid, that has been excluded from the excess surplus calculation in the prior year.

## District Taxes [Does not apply to Charter Schools]

District taxes must be recorded in the fund for which they were voted (Type II) or were certified by the Board of School Estimate (Type I). Additional amounts certified to the county board of taxation after the issuance of tax bills by the municipality will be shown as an adjustment on the district’s subsequent year’s certificate and report of school taxes. These adjustments are generally the result of Commissioner restorations for budget appeals and/or additional certifications for unanticipated debt service expenditures. These additional certifications should be reported as revenue via the accrual of a tax levy receivable.

N.J.S.A. 54:4-75, as amended by P.L. 2010, c. 39, states, "The governing body of each municipality shall pay over to the board secretary or treasurer of school moneys, as appropriate, in the case of school districts in which appropriations for school purposes are made by the inhabitants of the school district, within forty days after the beginning of the school year, twenty percent (20%) of the appropriation for local school purposes, and thereafter, but prior to the last day of the school year,

the balance of the moneys raised in the municipality for school purposes in such amounts as may from time to time be requested by the Board of Education, within thirty days after each request."

The auditor should comment on any uncollected taxes as of June 30 (other than the special accruals referred to above), and make a recommendation that the board of education request the remittance of the balance from the municipality.

## Tuition - Charter Schools Only

Pursuant to N.J.S.A. 18A:36A:8, a charter school is prohibited from charging tuition to enrolled students. The auditor should verify that the charter school charged no tuition for any student attending the charter school. Examination of before and after school care fees should be performed so as to determine that fees to students in these programs are only the reasonable and necessary amounts for the administration of these programs and must be accounted for in the enterprise fund. If the excess revenues over expenditures of before and after school programs are being utilized to offset general fund expenditures, this excess is determined to be tuition fees charged to the students in these programs. The auditor should document this finding in the Auditor's Management Report and make an appropriate recommendation for the discontinuance of this practice.

## Tuition-(N.J.A.C. 6A:23A-17.1) – School Districts Only

Tuition revenue is recorded in the general fund. The procedures for determining tuition rates are detailed in N.J.A.C. 6A:23A-17.1. Because it is "measurable and available" the entire tuition charged for the school year is revenue of the year even though part of the charge is uncollected at year-end. Tuition or program fees should not be charged for accredited Adult Education programs operating for the purposes outlined in N.J.S.A. 18A:50-12, since pupils enrolled in such programs are included on the Application for State School Aid. Fees collected for non-accredited Adult Education programs are miscellaneous general fund revenue, not tuition.

Local school district auditors should compare tentative tuition charges in the current fiscal year to the rate certified by the Department of Education. The auditor must comment on whether appropriate billing adjustments have been made for the differences between tentative and actual charges. In accordance with N.J.A.C. 6A:23A-17.1(f), the certification of tuition rates occurs after two years. In the 2013-14 budget, districts were required to include any applicable tuition adjustment for the certification of the 2012-13 rates. Consult N.J.A.C. 6A:23A-17.1(e). Local school district auditors should refer to N.J.A.C. 6A:23A-17.4 for auditing tuition rates for county vocational schools; and N.J.A.C. 6A:23A-17.7 for auditing rates for county special services schools when these types of LEAs are audited.

Local school district auditors must perform procedures to determine that the following requirements are met and should refer to the guidance on Fund Balance Classification in Section II-10.20 of this Audit Program for reporting the tuition reserve in the CAFR and to Section III-5 for guidance on including the tuition reserve in Audsum. There are specific lines for the opening and ending balance for each year of the reserve.

1. The district used the Budget Software tuition worksheet (only applicable to regular districts) or another Department of Education prescribed method for estimated tuition charges (Estimated Cost Per Pupil for Tuition Purposes).

2. Receivables and/or payables are based upon uncollected tuition billed.
3. Regular tuition adjustments based upon Department of Education certification of rates are not recognized as revenue and/or expenditures until the second year after the contract year and that the tuition adjustments are correctly reflected in the amounts reported as tuition revenue (receiving district) or tuition expenditures (sending district).
4. In accordance with the readoption of N.J.A.C. 6A:23A-17.1(f), the certification of tuition rates occurs after two years, not three. In the 2013-14 budget districts were required to include any applicable tuition adjustment for the certification of 2011-12 rates.
5. If at the end of the contract year when a district board of education anticipates that a large tuition adjustment will be required in the second year following the contract year, the district board of education may restrict fund balance up to 10 percent of the estimated tuition cost in the contract year, in a reserve for tuition adjustments. The tuition reserve is available only for districts that have a sending/receiving relationship. Full appropriation must be made in the second year. In the 2013-14 budget districts were required to include any applicable tuition adjustment for the certification of 2011-12 rates.
6. For the 2013-14 budget year districts were required to withdraw and budget the June 30, 2012 deposit to the tuition reserve, which was based upon the estimated 2011-12 tuition costs, to account for the actual 2011-12 certified tuition rate adjustments. The funds were legally reserved in 2011-12 based on an estimate of the 2011-12 tuition adjustment (estimated vs. actual) that would occur in 2013-14.
7. A district may have at June 30, 2014 a reserve for each applicable year 2012-13 and 2013-14. The tuition reserve for each year should be presented separately on the Budgetary Comparison Schedule – General Fund (Exhibit C-1) in the Recapitulation of Balances and on Audsum. There is no authority to increase the tuition reserve by interest earnings.

Local school district auditors must make appropriate comments and recommendations for any findings related to these procedures.

## Reporting On-Behalf Payments

GASB Statement No. 24 requires that an employer government recognize revenue and expenditures for on-behalf payments for fringe benefits and salaries. On-behalf payments for fringe benefits and salaries are direct payments made by one entity (the paying entity or paying government) to a third-party recipient for the employees of another legally separate entity (the employer entity or employer government). In applying this accounting directive in New Jersey, districts/charter schools are required to include in their CAFR as both a revenue and expenditure both the pension contributions made directly to the TPAF by the state on their behalf, as well as the reimbursed social security amounts related to its employees that are TPAF members. The department annually provides district/charter school information on the amounts paid on their behalf for employer contributions to the TPAF on the DOE website at <http://www.nj.gov/education/finance/fp/audit/>.

Districts/charter schools should prepare a schedule of the amounts reimbursed by the state for the current year FICA employer contribution for its TPAF members on an accrual basis. That is, the current year amount equals total cash reimbursement received during the current year less the

prior year June 30 receivable amount plus the current year June 30 receivable balance. The on-behalf payments will be included in the CAFR as non-budgetary revenue and expenditure items, similar to the reporting of assets acquired under capital leases. Districts/charter schools are not required to include these amounts in their annual school budgets or monthly reports of the board secretary. These amounts should be excluded from the Type A programs threshold calculation. For further guidance, auditors should refer to Section II-SA, Federal and State Audit Requirements, of this Audit Program.

## Compensation Reporting

N.J.S.A. 18A:23-2.1 requires that the annual audit include test measures to assure that documentation prepared for income tax related purposes complies fully with the requirements of federal and state laws and regulations regarding the compensation which is required to be reported. See the State Aid/Compliance Supplement available on the website: <http://www.nj.gov/education/finance/fp/audit/1112> for suggested audit procedures.

The following link is provided to assist auditors and districts/charter schools in complying with this law: Internal Revenue Service Governmental Entities website - <http://www.irs.gov/Government-Entities>

Information on tax filings for the State of New Jersey can be obtained through the website for Department of Treasury, <http://www.state.nj.us/treasury/>, the Division of Revenue link for "Tax and Employer Filings and Payments" <http://www.state.nj.us/treasury/revenue/>, or the Division of Taxation link <http://www.state.nj.us/treasury/taxation/>. Generally, anything regarded as "wages" for federal withholding purposes is subject to withholding for the NJ Income Tax. See also N.J.S.A. 54:A1-1 et seq. Auditors are advised to contact the NJ Department of Treasury directly for technical questions regarding taxable compensation for state reporting.

N.J.S.A. 18A:17-14.4 requires the school business administrator, or any other person designated by the board of education/board of trustees, to certify to the Department of Treasury that all documentation prepared for income tax related purposes, in regard to superintendents of schools, assistant superintendents of schools and school business administrators, complies fully with the requirements of federal and state laws and regulations regarding the types of compensation which are required to be reported. The certification (not applicable to charter schools) is due annually on or before March 15 for the certification year (calendar year). In the case of shared service agreements for superintendents of schools, assistant superintendents of schools and school business administrators, the school district that is the employer responsible for all payroll-related obligations and issues the W-2 for the individual is responsible for completing the certification to the Department of Treasury. The form and instructions for this certification are available on the Department of Treasury's website [http://www.nj.gov/treasury/taxation/pdf/other\\_forms/misc/e\\_cert1.pdf](http://www.nj.gov/treasury/taxation/pdf/other_forms/misc/e_cert1.pdf).

## Pensionable Wages

All defined benefit plans administered by the NJ Division of Pensions and Benefits require that employee contributions be remitted regularly to the Division. For school districts/charter schools, these include the TPAF and PERS. School districts/charter schools are issued a Quarterly Report of Contributions to report and reconcile employee pension information and monies each calendar quarter. Districts/charter schools may only include pensionable wages as defined by the Division of

Pensions and Benefits. The following discussion is provided to assist auditors when testing payroll and pensionable wages.

The Division of Pensions and Benefits defines pensionable wages or creditable compensation as the compensation of a member subject to pension and group life insurance contributions and creditable for retirement and death benefits administered by the Teachers' Pension and Annuity Fund (TPAF). Creditable compensation is limited to "base salary" which is defined under N.J.A.C. 17:3-4.1. Base salary means the annual compensation of a member, in accordance with contracts, ordinances, resolutions, or other established salary policies of the member's employer for all employees in the same position, or all employees covered by the same collective bargaining agreement, which is reported in regular, periodic installments in accordance with the payroll cycle of the employer. Creditable compensation does not include "extra compensation" which is defined in N.J.A.C. 17:3-4.1. The Board of Trustees may question the compensation of any member or retiree to determine its creditability where there is evidence that compensation reported as base pay includes extra compensation. The examples of extra compensation listed in the citation above are not meant to be all inclusive.

For the Public Employees' Retirement System (PERS), auditors should refer to N.J.A.C. 17:2-4.1, for a similar definition of creditable compensation. On July 17, 2012 the Office of the State Comptroller (OSC) issued their report IMPROPER PARTICIPATION BY PROFESSIONAL SERVICE PROVIDERS IN THE STATE PENSION SYSTEM available at:  
[http://www.nj.gov/comptroller/news/docs/pensions\\_report.pdf](http://www.nj.gov/comptroller/news/docs/pensions_report.pdf)

Local Finance Notice (LFN) 2007-28 clarifies that it is the responsibility of the school district for determining and maintaining documentation to support the decision as to whether certain professionals are properly classified as employees of the school district in accordance with criteria established by the Internal Revenue Service for the express purpose of determining employee or contractor status. Auditors should confirm that the district has maintained documentation in the professional employee's personnel file in support of the (Pensions) Certifying Officer's analysis of the decision to classify the professional as an employee or contractor.

LFN 2007-28 is available at:  
[http://www.nj.gov/dca/divisions/dlgs/resources/local\\_fin\\_notices.html](http://www.nj.gov/dca/divisions/dlgs/resources/local_fin_notices.html)

For further guidance, refer to the Division of Pensions and Benefits Employer's Pensions and Benefits Administrative Manual at the website:  
<http://www.state.nj.us/treasury/pensions/epbam/index.htm>. Under the "Shortcuts" there is a toolbar "Employer Financial Services/Reporting Contributions." Within that link, The Quarterly Report of Contributions (ROC), column #6 defines base salary and extra compensation. The information contained in the manual should not be quoted as "law." For a ruling that involves pension law, please write to the Division of Pensions and Benefits. Inquiries may be made by email at the link in the above website or by writing to the following address:

The Division of Pensions and Benefits  
Attn: EPBAM Editor  
P.O. Box 295  
Trenton, NJ 08625-0295

Refunds

Refunds on current year expenditures are a credit to the applicable expenditure line account. Refunds on prior year expenditures, and sales of books and manual training materials and products, are miscellaneous income, not refunds. Proceeds from the sale of land, buildings and equipment are other financing sources.

## Telecommunications Act of 1996 – Universal Service Fund (E-rate)

The Schools and Libraries Universal Service Fund, known as the “E-rate” was created as part of the Telecommunications Act of 1996 to provide affordable access to modern telecommunications and information services to all eligible schools and libraries in the U.S. The School and Libraries Corporation (SLC) was established by the FCC to administer the Schools and Libraries Universal Service Fund. All public and private schools and libraries qualify for funding based on their level of economic disadvantage (based on the percentage of students eligible for the national school lunch program) and their location, rural or urban. The offset to the reduction in the expenditure is either to accounts receivable if a refund is due or to accounts payable if unpaid at June 30, 2014. Additional information is available at the Department of Education, Office of Technology website at <http://www.state.nj.us/education/techno/toc.htm> and at the School and Libraries website at [www.sl.universalservice.org](http://www.sl.universalservice.org).

## Cancellations

Cancelled prior year contractual orders and canceled prior year tuition receivables are reflected in the audit report as revenues and expenditures, respectively. Cancellations of prior year reserve for encumbrances increase the amount available for expenditure in the current year.

## Travel Expenditures

N.J.S.A. 18A:11-12 limits expenditures for travel. Travel regulations (N.J.A.C. 6A:23A:7.1 et seq.) provide rules on school district/charter school travel policies and procedures. District/charter school auditors can access this at <http://www.state.nj.us/education/code/current/title6a/chap23a.pdf>. Please note that the travel guidance is applicable to all funds. District/charter school auditors should refer to The State Aid/Compliance Supplement for suggested audit procedures related to travel.

Travel Regulation Circular No. 12-14-OMB effective June 25, 2012 supersedes 11-05-OMB and includes a relaxation of the rules regarding rail travel in the Northeast Corridor. Note that N.J.A.C. 6A:23A-7.9 (c)(3) continues to reflect limitations upon rail travel in the Northeast Corridor. In accordance with N.J.A.C. 6A:23A-7.1 districts and auditors may apply the provisions of 12-14 OMB for 2012-13. Commissioner waiver decisions for in-state travel reimbursements for specific conferences are posted at: <http://www.state.nj.us/education/genfo/travel/>. The circular places certain restrictions on out-of-state travel. Accordingly, the district /charter school must obtain prior written approval of the Executive County Superintendent for a travel event that exceeded \$5,000 as required by N.J.A.C. 6A:23A-5.9

Entertainment, Meals, and Refreshments Circular No. 11-09-OMB effective January 5, 2011 supersedes 06-14-OMB and allows receptions for awards, retirements, not to exceed \$25 per month per agency.

## Health Insurance Policies

The department issued a hotline concerning audit issues/procedures regarding certain insurance policies held by New Jersey school districts dated August 30, 1995. At that time, we were seeking an opinion from the Office of the Attorney General on questions raised regarding the custody of funds and payment of claims. In response to that request, we were advised that the enactment of Chapter 74, P.L. 1995 authorized school districts to enter into minimum premium insurance policies with insurance companies authorized to do business in the state although those policies may involve different cash management methods than those required by existing statute.

The 1995 hotline was issued after review of policy terms and discussions with both public school accountants and insurance company representatives. Based on that review, the following issues were identified:

Districts/charter schools with minimum premium policies commonly have three accounts with the carrier:

- 1) a termination reserve account
- 2) a claims account
- 3) a premium stabilization account

The termination reserve account generally represents funds earmarked for the district's/charter school's liability for claims which have been incurred but not reported (IBNR), also known as the "run-off" liability. The IBNR liability amount is calculated annually by the carrier's actuaries and provided to the policyholder. The claims account is used for the payment of claims filed. The contracted monthly premium estimate (including the employee's contribution to medical premiums) is deposited into this account. The monthly deposit may or may not include the administrative fee paid to the carrier. In some cases, the fee is a separate remittance. The premium stabilization accounts are used as a mechanism to smooth insurance premium payments. Commonly, any funds remaining in the claims account at the end of the year are transferred to the premium stabilization account for use in future years in the event of "premium" increases. Premium stabilization funds are often attached to participating and fully funded policies in which rebates are based on a retrospective review of claims filed during the policy period. These funds (rebates) are maintained in an account, in the district's/charter school's name, and are used to smooth future years' premium payments. Payments from these accounts for other than insurance premiums are prohibited and circumvent the budgetary process.

In the past, the aforementioned accounts may have not been reflected in the district/charter school accounting records or were inaccurately reported as fund balance. Public school accountants should review the terms of district/charter school policies and statements/monthly activity reports issued by the carrier. If the district/charter school has a minimum premium policy a confirmation should be issued to the insurance carrier regarding the following:

- The existence of and amount of June 30 balances in accounts in the district's name held on their behalf by the carrier\*
- District/charter school liability for the IBNR claims at June 30
- District/charter school liability for claims that were filed but unpaid at June 30

- Composition of the accounts (what are the types of underlying investments made on the district's/charter school's behalf)\*
- Investment income earned during the year on district/charter school funds held by the carrier\*

Auditors may wish to obtain confirmation from the carrier that the expenditures made from the claims accounts were for valid claims if direct testing is not possible from district/charter school records. Items noted with an (\*) should be confirmed in situations where it appears that a premium stabilization account exists under a participating or fully funded policy.

The confirmed information as well as the balances in any accounts related to the policies that are held by the district/charter school itself should be used to determine the proper presentation in the CAFR. The assets (total of the June 30 account balances) will be compared to the related liabilities (total of the June 30 IBNR claims and claims in process at June 30). Any excess assets should be included in the amount reported as unreserved general fund surplus. If the liabilities exceed the assets, the district's/charter school's unreserved general fund surplus must also be considered. The accrual made for the claims should not put the general fund into a deficit position. That is, the total liabilities should be subtracted from the total of the June 30 unreserved general fund surplus plus the total assets. The amount of liabilities in excess of the total of surplus and assets should be shown as a liability in the districtwide/charter schoolwide Statement of Net Position and the June 30 general fund unreserved surplus reported as zero. For minimum premium policies, the current year expenditures reported for insurance premiums/claims should represent the total of the amount of claims and administrative fees paid in the current year related to the current year, the accrual for the unpaid claims in process, and the change in the June 30 balance in the IBNR liability between the current year and the prior year. For any type of policy, it must not include any excess premium payments transferred to a premium stabilization account.

The funds held by the district/charter school or the carrier on the district's/charter school's behalf are included in the general fund balance sheet as cash, cash equivalents, or investments.

The June 30 general fund accounts payable balance should include the amount of claims in process as of that date. It should not include the IBNR liability. The IBNR liability should be reported in the general fund balance sheet as an accrued liability labeled "Accrued Liability for Insurance Claims."

The notes to the financial statements should clearly disclose the terms of the policies and provide explanations of the related balance sheet accounts.

Refer to page II-90.1 of this Audit Program for audit guidance regarding employee health insurance withholding.

## Sale and Lease-back Contracts

N.J.S.A.18A:20-4.2(h) authorizes boards of education/board of trustees to enter into sale and lease-back contracts on certain instructional materials (i.e. textbooks). The district/charter school can acquire through sale and lease-back textbooks and non-consumable instructional materials provided that the sale price and principal amount of the lease-back do not exceed the fair market value of the textbooks and instructional materials and that the interest rate applied in the lease-back is consistent with prevailing market rates or is less. The lease-back can be for any term not exceeding in the aggregate of five years.

Proceeds from the sale and lease-back of textbooks and non-consumable instructional materials shall not be included in the calculation of excess undesignated general fund balance during the budget year in which they are realized. A board of education may establish a reserve account in the general fund with all or part of the proceeds from the sale and lease-back provided that subsequent appropriations from the reserve account shall only be made within the original budget certified for taxes or as approved by the Commissioner for good cause.

If the board of education establishes a reserve in the year the proceeds are realized, then the calculation of excess surplus will not include the June 30 legally restricted reserve balance in that year and future years. The exclusion of sale and lease-back funds from the audited excess surplus calculation should be documented on the "Sale and Lease-Back" line.

## Required Maintenance

Beginning in ten years following enactment of P.L. 2000, c.72 (EFCFA), N.J.S.A. 18A:7G-9, to receive funding under EFCFA, districts will be required to demonstrate a net investment in required maintenance of at least 2 percent of the replacement cost of the related school facility (determined pursuant to subsection b. of section 7). For new construction, additions, and school facilities aided under the act, beginning in the fourth year after occupancy of the school facility, districts must demonstrate an investment in required maintenance in the prior year of at least two-tenths of 1 percent of the replacement cost of the school facility.

To support the demonstration of this requirement, districts must include a schedule of required maintenance expenditures for each year by school facility (as defined under N.J.A.C. 6A:26-1.2) in the CAFR. This schedule must reflect each year for the last ten years through 2013-14.

Districts are required to maintain their accounting records for required maintenance at the school facility level and will be required to "have available the expenditure records, detailed by school facility, for verification by the district auditor beginning in the year 2002-2003" (N.J.A.C. 6A:26A-2.2(c)). Auditor verification should include a review of classification of expenditures and documents to support the school level expenditures for object code 261 and random testing of purchase orders/vouchers. Auditors should be aware that salaries split between custodial and required maintenance need "task specific documentation."

A sample Schedule of Required Maintenance for School Facilities (Exhibit J-19) is included on the website <http://www.nj.gov/education/finance/fp/cafr/outline/J-16toJ-20.xls>. The schedule should indicate the gross square footage in the column preceding the current year expenditure. All district types should complete this schedule. If the district has no school facilities projects, the district should indicate "N/A" on the schedule.

## Restricted Appropriations/Balances:

### Additional Spending Proposals

Additional spending proposals are supported by: (1) a formal board resolution, "Separate Proposal Summary," (2) an advertised description of the purpose or purposes and amount, (3) a separate ballot question or questions for the associated tax levy, (4) an itemized accounting for the appropriations, and (5) a merged final budget including the base budget and approved appropriations.

N.J.A.C. 6A:23A-12.13(a)10 requires that amounts approved by the local voters or board of school estimate shall be used exclusively for the purpose(s) contained in the associated question(s). Additionally, each question must contain sufficient funds to carry out the specific purpose or purposes contained therein and no funds shall be included in the base budget for implementing such purposes.

Budgeted appropriations are deemed restricted when associated with an additional spending proposal (N.J.A.C. 6A:23A-12.13(a)11).

The district board of education is required to maintain a separate accounting of expenditures for each question. Approved amounts that remain unexpended or unencumbered at the end of the school year shall either be anticipated as a part of the designated general fund balance of the subsequent school year budget or reserved and designated in the second subsequent school year budget.

N.J.A.C. 6A:23A-12.13(a)9 requires that a district board of education may not modify the base budget to execute proposed expenditures that have been rejected by the local voters, or board of school estimate, except as specified in N.J.A.C. 6A:23A-12.13(a)13, through a donation or contribution from an external source, only if such implementation will not require funding by the district board of education in subsequent budget years.

When a reservation of fund balance is established for unexpended or unencumbered funds pursuant to an additional spending proposal, the annual independent audit shall contain a note to the financial statements indicating the reserved fund balance amount, source and the fiscal year in which it will be appropriated. The financial statements should include the amount of the reserve in general fund equity account in the "Restricted Fund Balance" category (GASBS 54): reserved fund balance-legally restricted appropriations.

## Capital Reserve Account - General Fund

The capital reserve account (N.J.A.C. 6A:23A-14.1) maintained in the general fund allows a district to accumulate funds for future capital projects. A capital reserve account must have been established by board resolution, a copy of which should have been filed with the county superintendent of schools. A district board of education or board of school estimate may establish a capital reserve account at any time pursuant to N.J.S.A. 18A:21-2 and 3, and 7G -1.

The regulations N.J.A.C. 6A:23A-14.1 et seq. provide procedures for capital reserve accounts (withdrawals, deposits, and transfers). The bulleted points below are highlights of that rule. Additional guidance on School Development Authority (SDA) grant accounting and use of capital reserve can be found in Section II-30.4 of this Audit Program.

### General Compliance:

- Funds in a capital reserve account must be used to implement the capital projects in the long-range facilities plan (LRFP). Withdrawals may not be used for current expense.
- Funds in a capital reserve account in existence prior to July 18, 2000 shall be utilized for the original purpose for which the funds were deposited (N.J.A.C. 6A:23A-14.1(k)).

- The capital reserve account balance cannot exceed the amount needed to implement the capital projects in the LRFP not met by state support (N.J.A.C. 6A:23A-14.1(g)). "All excess amounts in the capital reserve account identified in the annual audit shall be reserved and designated in the subsequent year's budget." (N.J.A.C. 6A:23A-14.1(g)2).

## Deposits:

- A district board of education or board of school estimate may increase the balance in the capital reserve by appropriating funds in the annual general fund budget certified for taxes to meet the needs of the long-range facilities plan (N.J.A.C. 6A:23A-14.1(c)1). For a district with a November election, a deposit to capital reserve that has been included in the original budget certified for taxes is within the budget cap and is deemed to have met the requirements for deposit set forth at N.J.A.C. 6A:23a-14.1(c)1.
- A district board of education may deposit any unanticipated revenue or unexpended line-item appropriation by board resolution at year end. The board resolution for deposit at year end into a capital reserve account must be made between June 1 and June 30 of the budget year (N.J.S.A. 18A:7F-41, N.J.A.C. 6A:23A-14.3).
- A district board of education may request approval of the voters for appropriation of additional amounts into the capital reserve by a separate proposal at budget time or by a special question at one of the four special elections authorized pursuant to N.J.S.A. 19:60-2. A district board of education may request approval of the board of school estimate for appropriation of additional amounts into the capital reserve by a separate proposal at budget time or by special resolution. The amount expressly approved by the voters or board of school estimate for deposit into a capital reserve may be from surplus or unrestricted local miscellaneous revenue only if such source is delineated in the question and/or special resolution. (N.J.A.C. 6A:23A-14.1(e))
- Interest earned on capital reserve funds in the account, including that earned on current year increases, must automatically be placed in the account. Failure to budget the interest does not change the requirement to deposit the interest earned in the account.
- Deposits are not made for a specific capital project unless specific voter approval was sought and received.

## Withdrawals for Local Amount of School Facilities Projects:

- Withdrawals of the local share by board resolution, after receiving voter, board of school estimate or capital project review board approval of the intended capital reserve use and specific amount in an approved referendum(s) question for the school facilities project(s). (N.J.A.C. 6A:26A-14.1(h)(4))
- Withdrawals for a non-referendum school facilities project may be made, by board resolution, up to 110 percent of the local share less excess costs. Withdrawals must be transferred to the capital projects fund and accounted for separately with the corresponding SCC/SDA grant. (N.J.A.C. 6A:26A-14.1(j)(2))

## Withdrawals for Excess Costs or Other Capital Projects:

- By board resolution for the transfer of funds to the line items in the capital outlay major account/fund to fund the total costs, less any excess costs, of an “Other Capital Project” which would otherwise be eligible for State support, and has received approval from the Office of School Facilities as eligible for State support. The amount of the withdrawal should not exceed the amount necessary to complete the “Other Capital Project”. Note that an approval of the “Other Capital Project” alone does not constitute eligibility for State funding. (N.J.A.C. 6A:23A-14.1(h)(3))
- Upon voter, board of school estimate, or capital project board approval, withdrawals may be made to fund excess costs of a school facilities project, and to fund the total costs of an “Other Capital Project” that would not otherwise be eligible for State support as determined in accordance with N.J.A.C. 6A:26. Note that a project that has not received notification of eligibility for state funding from the Office of School Facilities requires a separate Statement of Purpose in the advertised budget. (N.J.A.C. 6A:23A-14.1(h)(5)) It is the position of the department that where the district has moved to a November election, a budgeted withdraw from capital reserve to fund an “Other Capital Project” or “excess costs of a school facilities project” is considered to have met the requirements at N.J.A.C. 6A:23A-14.1(h)(5)(i) for voter approval through the original budget certified for taxes provided the budget is within the tax levy cap certified by the board of education or the board of school estimate and approved by the Executive County Superintendent.
- Withdrawals for additional funds to augment a previously approved referendum project may be made if voter approved through the original budget certified for taxes which must include a Statement of Purpose which includes the amount of excess costs to be withdrawn, the date of the referendum, the amount of the local share in the approved referendum, and the reason needed to exceed the original approved amount. (N.J.A.C. 6A:23A-14.1(h)(5))
- Withdrawals for referendum approved “Other Capital Projects” may be made if the capital reserve use and specific amount is identified in the approved question. (N.J.A.C. 6A:23A-14.1(h)(4))

#### Withdrawals for Debt Service:

- A district, by board resolution, may withdraw and transfer funds to the debt service fund to offset principal and interest payments for bonded projects in the LRF.

#### Unexpended funds remaining after completion of a project:

- Capital reserve funds transferred to Capital Projects to augment a grant that are remaining after completion of a school facilities project must be returned to the capital reserve account or anticipated as part of the designated general fund balance of the subsequent school year’s budget or reserved and designated in the second subsequent year budget. (N.J.A.C. 6A:23A-14.1(j)3)
- Any unexpended capital reserve funds transferred to capital outlay remaining after completion of the school facilities project shall be returned to the capital reserve or anticipated as part of the designated general fund balance of the subsequent school year budget or reserved and designated in the second subsequent school year budget. (N.J.A.C. 6A:23A-14.1(h)5)

#### Capital Reserve - Accounting and Reporting

The department published accounting guidance for capital reserve that was distributed to districts and copied to the public school accountants on October 19, 2001. The passage of P.L. 2004, c.73 (S1701) supersedes that guidance by eliminating the previous EFCFA authority for districts to make transfers to capital reserve at any time during the year. District staff and auditors should refer to the regulations N.J.A.C. 6A:23A-14.1. The following highlights from that document are still applicable.

- Activity is recorded in the budgetary and asset accounts, not fund balance accounts.
- Adjustments to fund balance are recorded as part of the year-end closing entries.
- The Capital Reserve Asset Account (10-116) is required to segregate the restricted capital reserve assets and is used during the year to record all activity.
- There is no requirement to open a separate bank account for this activity, however, it is practical to do so, given the requirements for recording interest.
- Interest earned on the money as it is spent down is an increase in the capital reserve asset account.

The Capital Reserve account is reported in the Balance Sheet (Exhibit B-1) of the governmental funds statements as both an asset (Capital Reserve Account) and in the "Restricted Fund Balance" category (GASBS 54) as Reserved Fund Balance - Capital Reserve Account. In the districtwide Statement of Net Position (Exhibit A-1) the balance of this account is reported in the net assets section as "Restricted for Other Purposes" in the governmental activities column.

Auditor's Note – The June 30, 2014 Balance Sheet should reflect the actual balance at June 30, 2014 and not increases/withdrawals included in the 2013-14 budget. The department recommends footnote disclosure in the Comprehensive Annual Financial Report.

## Excess Surplus

### Overview

Charter schools are not subject to the excess surplus limitations. Charter school auditors are required to document the calculation of excess surplus pursuant to N.J.S.A. 18A:7F-7 solely for the purpose of adherence to N.J.A.C. 6A:23A-22.4(e), which provides that a district board of education may petition the Commissioner to pay a lower per-pupil rate if the charter school spends "significantly less than budgeted and has accumulated a sizable surplus."

Auditors are required to perform the calculation of excess surplus at June 30 in accordance with N.J.S.A. 18A:7F-7 for all regular and county vocational school districts. The audited excess surplus calculation is not applicable to Education Service Commissions (ESCs). Special services school districts are subject to an excess surplus calculation in accordance with N.J.S.A. 18A:46-31, as amended. This calculation will be performed by the department during the tuition rate certification process. Do not perform the excess surplus calculation or report excess surplus for a special services school district.

The excess surplus calculation is required to be documented in the Auditor's Management Report. The applicable percentage is 2 percent for regular districts and 6 percent for county vocational districts. The minimum is \$250,000 for both types of districts.

Auditor's Note – Districts required to use school-based budgeting should refer to the guidance in Section III-4 of this Audit Program for detailed instructions on how to complete the excess surplus calculations.

Audited excess surplus is a budget related calculation using the general fund expenditures for the fiscal year and fund balance as reported in the Budgetary Comparison Schedule – General Fund (Exhibit C-1) for the fiscal year. There is only one excess surplus calculation using budgetary amounts. The reserve for excess surplus is included in the recapitulation of fund balance presented at the end of the Exhibit C-1 schedule. These amounts are reported on the modified accrual basis with the exception of a state legally mandated revenue recognition policy that is in conflict with GASB 33. See the example on the last page of this chapter.

Amounts included in the 2014-15 certified budget (reserved fund balance – excess surplus designated for subsequent year's expenditure) and any additional amounts reserved for appropriation in the 2014-15 original annual budget (reserved fund balance - excess surplus) must be separately reported in the Audsum on the separate lines provided. See Section III-5 of this Audit Program for further clarification. The Audsum includes a warning edit for the calculation of excess surplus at June 30, 2014. Under N.J.S.A. 18A:7F-7d, the Commissioner may withhold state aid in an amount not to exceed the audited excess undesignated general fund balances for failure to comply with the required reservation and designation of the audited excess surplus.

A calculation was performed in the 2014-15 budget software in the Budget Tab using projected 6/30/14 surplus balances and revised 2013-14 budgeted appropriations. The software, via the edits, forced the inclusion of the greater of the audited excess surplus at 6/30/13 or the calculated projected excess surplus at 6/30/14 in the 2014-15 budget as budgeted fund balance.

The 6/30/14 audited calculation should be based upon June 30, 2014 total general fund expenditures as reported on the Budgetary Comparison Schedule General Fund (Exhibit C-1), including applicable transfers to other funds, and net of TPAF Pension and Social Security on behalf payments and amounts reported as "Assets acquired under capital leases (non-budgeted)." General fund transfers to other funds that are not included in the total general fund expenditures presented in the Budgetary Comparison Schedule General Fund (Exhibit C-1), but may be added to the calculation are, Transfer Capital Outlay to Capital Projects (to augment SCC/SDA grant); Transfer Capital Reserve to Capital Projects (augment SCC/SDA grant); Local Contribution – Transfer to Special Revenue – Regular Preschool; and Local Contribution – Transfer to Special Revenue – Inclusion Preschool. Beginning with June 2012, Transfer to Food Services is no longer an adjustment to expenditures. This calculation is also adjusted for any allowable adjustments such as impact aid, sale and lease-back, extraordinary aid, and additional nonpublic transportation aid, if applicable. The adjustment for extraordinary aid and additional nonpublic transportation aid is limited to the amount of revenue recognized in the current year that was not appropriated. The impact aid adjustment only applies to districts receiving impact aid and the amount that can be deducted as an adjustment generally is the amount recognized as impact aid revenue in the current year.

The surplus used in the calculation is the total general fund surplus net of any reserve for encumbrances, capital reserve, maintenance reserve, emergency reserve, tuition reserve, school bus advertising revenue reserve – 50% fuel offset, and any other state/government imposed or department approved legal reserve that has not been appropriated in the 2014-15 budget and that are in compliance with N.J.A.C. 6A:23A-16.2. Adjustments for legal reserves not appropriated in 2014-15 must be supported by a board resolution establishing the legal reserve. In most cases, this adjustment will not be applicable since most legal reserves require appropriation into the next year's budget.

For any legal reserve that is for other than encumbrances or state/government imposed or other legal restriction, the school district must seek approval from the Assistant Commissioner of Finance for use as an adjustment in the excess surplus calculation. Written approval must be received by September 30 if the district is seeking approval for the current audit year.

Auditors are required to include the calculation of 6/30/14 audited excess surplus in the Auditor's Management Report. The department requires footnote disclosure in the CAFR for those districts where excess surplus is reflected on the general fund balance sheet.

## 2 Percent Calculation –Regular Districts

Pursuant to N.J.S.A. 18A:7F-7, as amended, all regular districts, excluding county vocational districts, must perform the excess surplus calculation using 2 percent of general fund expenditures. The minimum balance is \$250,000.

Amounts calculated in excess of 2 percent that have not been appropriated in the 2014-15 original budget certified for taxes must be reported in the "Restricted Fund Balance" category (GASBS 54) as general fund "Reserved Fund Balance - Excess Surplus" in the June 30, 2014 CAFR and appropriated in the 2015-16 budget. The amount which has been included in the 2014-15 budget should be reported in the "Restricted Fund Balance" category (GASBS 54) as general fund "Reserved Fund Balance - Excess Surplus, Designated for Subsequent Year's Expenditures."

Expenditures of Community Disaster Loan (CDL) and Community Development Block Grant (CDBG) funds at June 30, 2014 are included as a component of overall general fund expenditures, and also are included in total general fund expenditures for purposes of the excess surplus calculation.

The illustrations and instructions for the excess surplus calculation for regular districts and the 6 percent calculation for vocational districts have been relocated to Section III, Chapter 4, "Auditor's Management Report" of this Audit Program. Refer to page III-4.27 et.seq.

## Fund Balance Classifications

In February 2009, the GASB issued GASBS No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. Available for purchase from GASB at <https://gasb.org/store> GASB No. 54 is effective for periods beginning after June 15, 2010 and establishes accounting and financial reporting standards for governmental funds (Refer to the Governmental Funds Balance Sheet, B-1, from the CAFR Outline). Under GASBS 54, general fund balances are further classified into five overarching categories:

- Nonspendable (assets that are not in spendable form; e.g. inventory)

- Restricted
- Committed
- Assigned
- Unassigned

Districts/charter schools will continue to maintain the existing general ledger fund balance accounts (as appropriate) such as reserve for encumbrances, capital reserve, reserve for adult education programs, maintenance reserve, legal reserve, tuition reserve, waiver offset reserve, emergency reserve, excess surplus (current year), and excess surplus – (prior year) designated for subsequent year’s expenditures, etc. For purposes of presentation in the Governmental Funds Balance Sheet, B-1, reserve balances are further categorized into one or more of the five fund balance categories according to the degree of restriction placed upon those balances. Unreserved general fund balance is further categorized as either “assigned” or “unassigned”.

For purposes of presentation in the Governmental Funds Balance Sheet, B-1, GASB does not consider encumbrances to be a further restriction on fund balances that are already considered restricted, committed or assigned. Accordingly, the reserve for encumbrances account is not displayed as an individual component of overall fund balance. The general ledger balance in the reserve for encumbrances account is reported within the “other purposes” or other appropriate category of committed or assigned fund balance based on the degree of restriction. Significant encumbrances at year-end should be disclosed in the notes to the financial statements, along with other significant commitments. (Par. 24).

Districts use the fund balance classifications reported at the end of the General Fund Budgetary Comparison Schedule (Exhibit C-1) for purposes of calculating excess surplus. Fund balance in this Schedule reflects the modified accrual basis with the exception of the last state payment. Districts must include a Recapitulation of Fund Balance at the end of this Schedule with sufficient detail for a reviewer to determine the nature of any restriction, commitment, or assignment. The department has elected to continue to require districts to separately identify the total amount of encumbrances on the fund balance recapitulation on the C-1. The “Reserve for Encumbrances” should be displayed as “Year-End Encumbrances” in the “committed” and/or “assigned” categories. “Unrestricted Fund Balance” should be displayed as “Unassigned Fund Balance”. See the illustration at the end of this chapter and also the guidance in Section III-5 on Audsum.

Fund balance in the Governmental Funds Balance Sheet (Exhibit B-1) reflects the modified accrual basis and under GASB No. 54 should be classified into nonspendable, restricted, committed, assigned or unassigned fund balance. In the accrual basis Statement of Net Position (Exhibit A-1), there are three classifications of net assets: Invested in capital assets, net of related debt, Restricted net assets (with a line item for each fund in which the net assets are restricted), and Unrestricted. Auditors and district/charter school staff should refer to GASB 34, paragraphs 30 – 37 for further clarification of these classifications.

Auditor’s Note – No appropriation of surplus after June 30, 2014 is to be reflected in the June 30, 2014 balance sheet as designated for subsequent year’s expenditures. The department recommends footnote disclosure in the CAFR.

Under GASB No. 54, the reserved fund balance classification is further categorized as restricted, committed or assigned fund balance. Restricted fund balance will generally include amounts constrained for a specific purpose by external parties, constitutional provision, or enabling

legislation, such as state or other government imposed fund balance restrictions. All other legal reserves/restrictions require departmental review and approval. The request for approval should state the amount, source, purpose and legal basis for the reserve/restriction (i.e., why the funds are not available for appropriation in the subsequent year) and the fiscal year in which it will be appropriated. School districts/charter schools should submit requests to the Assistant Commissioner of Finance no later than September 30 if approval is required for the audit period under review.

Fund Balance Classifications – Reserved. Reserved fund balance is further categorized as “Restricted”, “Committed”, and/or “Assigned” on the General Fund Budgetary Comparison Schedule, C-1, and Governmental Funds Balance Sheet (B-1)

- The reserve for encumbrances is maintained in the district’s/charter school’s general ledger and represents that amount of fund balance related to orders issued in the current year that will be honored in the subsequent year. In general, for other than construction projects, that liquidation must be made within 60 to 90 days of year-end to be a valid reserve at June 30. This should not include accounts payable, since those orders were charged as expenditures in the current year and should be included in the balance sheet as a liability. Separate lines are provided in the Audsum for the reserve for encumbrances at June 30 for the general fund and capital projects fund. The department issued a Hotline on September 16, 2003 providing additional guidance on auditor reviews of encumbrances. Districts/charter schools should not be encumbering goods and services that relate to the subsequent year. The Hotline is available on the department’s website at: <http://www.state.nj.us/education/finance/fp/af/hotline.pdf>

- The reserve for encumbrances is not separately presented on the Governmental Funds Balance Sheet (Exhibit B-1). GASBS 54 provides that encumbrances are not considered to be an additional restriction on the fund balance where those funds are already restricted, committed, or assigned. Amounts encumbered for a specific purpose for which amounts have not been previously restricted, committed, or assigned, should be classified as either committed or assigned. (par. 24).

- On the fund balance recapitulation presented at the end of the General Fund Budgetary Comparison Schedule (Exhibit C-1), the reserve for encumbrances should be displayed as “Year-end encumbrances” and further categorized as “Committed” and/or “Assigned” fund balance depending on the nature and degree of restriction(s).

- The capital reserve account maintained in the general fund allows a district to accumulate funds for future capital projects. See page II-10.16 of this Audit Program for specific procedures affecting capital reserve accounting. A separate line is provided in the Audsum for this reserve account. GASBS No. 54 requires the further categorization of the capital reserve account balance on the Governmental Funds Balance Sheet (Exhibit B-1) as restricted, depending on the nature and degree of restriction(s). The Department recommends reporting the capital reserve under “Restricted” fund balance due to the statutory and regulatory restrictions on withdrawals from capital reserve. The same categorization is applicable to the General Fund Budgetary Comparison Schedule (Exhibit C-1)

- The maintenance reserve account is maintained in the general fund. The maintenance reserve account is used to accumulate funds for the required maintenance of a facility in accordance with the EFCFA (N.J.S.A.18A:7G-9) as amended by P.L. 2004, c. 73 (S1701). Districts may increase the balance in the maintenance reserve account by appropriating funds in the annual general fund budget certified for taxes (N.J.A.C. 6A:23A-14.2) or by deposit of any unanticipated revenue or

unexpended line-item appropriation by board resolution at year end. The board resolution for deposit at year end into a maintenance reserve account must be made between June 1 and June 30 of the budget year (N.J.S.A. 18A:7F-41, N.J.A.C. 6A:23A-14.3). EFCFA requires that upon district completion of a school facilities project, the district must submit a plan for the maintenance of that facility. Auditors and district staff should refer to the regulations, N.J.A.C.6A:26A, for further guidance. A separate line is provided in the Audsum for this reserve account. GASBS No. 54 requires the further categorization of the maintenance reserve account balance on the Governmental Funds Balance Sheet (Exhibit B-1) as restricted, committed, and/or assigned. The Department recommends reporting the maintenance reserve under "Restricted" fund balance due to the statutory and regulatory restrictions on withdrawals from maintenance reserve. The same categorization is applicable to the General Fund Budgetary Comparison Schedule (Exhibit C-1)

- The emergency reserve is maintained in the general fund. The emergency reserve account is used to accumulate funds in accordance with N.J.S.A. 18A:7F-41c(1) to finance unanticipated general fund expenditures required for a thorough and efficient education. Unanticipated means reasonably unforeseeable and shall not include additional costs caused by poor planning. The maximum balance permitted at any time in this reserve is the greater of \$250,000 or 1 percent of the general fund budget not to exceed \$1 million. Deposits may be made to the emergency reserve account by board resolution at year end of any unanticipated revenue or unexpended line item appropriation or both. The department has defined year end for the purpose of depositing surplus into reserve accounts as an amount approved by the district board of education/charter school board of trustees between June 1 and June 30. Withdrawals from the reserve require the approval of the Commissioner unless the withdrawal is necessary to meet an increase in total health care costs in excess of 4 percent. GASBS No. 54 requires the further categorization of the emergency reserve account balance on the Governmental Funds Balance Sheet (Exhibit B-1). The emergency reserve has significant externally imposed restrictions on its withdrawal and should be categorized as "Restricted" fund balance. The same categorization is applicable to the General Fund Budgetary Comparison Schedule (Exhibit C-1)

- The reserve for tuition is maintained in the general fund. The tuition reserve represents a year end fund balance classification to reserve unrestricted fund balance for a foreseeable future tuition adjustment pursuant to N.J.A.C. 6A:23A-17.1(f). This reserve is only applicable for formal sending /receiving relationships between two district boards of education established under subchapter 3 of the business services code pursuant to N.J.S.A. 18A:38-19. It does not pertain to tuition certification or amounts owed to private schools for the handicapped. It is also not applicable to county vocational districts. The tuition reserve enables the district to reserve fund balance for an anticipated large tuition adjustment for the current contract year. The major contributing factor for tuition adjustments and use of the reserve is a significant change from estimated to the actual enrollment. The maximum amount that may be restricted at year end is 10 percent of the estimated tuition cost of the contract year. Upon certification of rates in the second year following the contract year, full appropriation of the applicable year's reserve must be liquidated and any remaining balance related to that year must be reserved and appropriated in the budget. In the recapitulation of fund balance reported at the end of the Budgetary Comparison Schedule (Exhibit C-1), the reserve for each of two possible years should be reported separately. Separate lines are provided in the Audsum data collection for each applicable year's reserve, both the beginning fund balance and the ending fund balance for each of the two years reserve. See this Audit Program, Section III-5 for further clarification on the specific lines. GASBS No. 54 requires the further categorization of the tuition reserve account balance on the Governmental Funds Balance Sheet (Exhibit B-1). Based upon the withdrawal requirements, the tuition reserve has significant externally imposed

restrictions on its use and should be categorized as “Restricted” fund balance. The same categorization is applicable to the General Fund Budgetary Comparison Schedule (Exhibit C-1)

- The reserved fund balance-legally restricted account(s) are maintained in the general fund. The legally restricted fund balance account(s) is used to report that portion of the general fund surplus that is legally reserved for specific purposes. In general, funds are legally restricted only when constraints placed on the use are externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. This would include reserves established for register audit recoveries and restricted appropriations such as unspent funds from:

1) Approved separate proposals as outlined in N.J.A.C. 6A:23A-12.13

2) Sale/lease-back reserve N.J.S.A. 18A:7F-7(e)

3) The 50% portion of School Bus Advertising Revenue recognized during the current year under audit (6/30/13) (N.J.S.A. 18A:7F-7.1) that must be budgeted to offset fuel costs no later than the second subsequent year (2014-15) (N.J.S.A. 18A:39-31)

Legal reserves that are for anything other than state imposed or other government imposed legal restriction must be approved by the Assistant Commissioner Administration and Finance. Examples of state imposed legal restrictions include audited excess surplus, unspent separate proposals, ASSA audit recoveries, legally established capital, maintenance, and tuition reserve accounts, and a reserve established for the sale leaseback of textbooks in the year the proceeds are realized. For year end June 30, 2014 and thereafter, 50% of the amount recognized as school bus advertising revenue for the current year under audit must be used to reduce fuel costs and may be legally reserved until designated for use no later than the second subsequent year. Refer to Section III-5 of this Audit Program for specific Audsum lines. All other items must be included only pursuant to an approved request for approval submitted by the school district/charter school to the Assistant Commissioner Administration & Finance no later than September 30, 2014 for the June 30, 2014 year. The request should state the purpose and legal basis for the reserve (e.g., the specific “constraint imposed on the use by external parties or by laws or regulations of other governments”). Approval will only be granted for those other legal obligations that are in conformity with GAAP.

Under GAAP, few items would constitute a legal reserve. Per GAAP, the basic concept of a legal reserve is that it is not unilaterally established by the district/charter school and it cannot be removed without the consent of those imposing the restriction or through formal due process. Districts/charter schools do not have the authority to advance fund (accumulate resources) for a potential future liability by setting aside an amount as a legal reserve. Loss contingencies are not considered legal reserves but instead would be recorded as accrued liabilities if a loss is probable and reasonably estimable. For funds statements, only the amount due and payable with current resources is accrued. For the district-wide/charter schoolwide statements, the full amount is accrued. Contingent liabilities not required to be accrued should be disclosed in the notes to the financial statements. All significant facts with respect to the contingency should be disclosed. GAAP guidance is available in the GASB Codification chapter “Claims and Judgments” (C50).

- The notes to the financial statements must contain a discussion of all legally restricted balances, including the amount, source and fiscal year in which it will be appropriated. A separate line is

provided in the Audsum data collection for legal reserves - general fund. These balances, if determined prior to the adoption of the budget, should have been anticipated in the 2014-15 "School District Budget Statement" and in the 2013-14 column of the "Restricted - Legal Reserve" section of the Recapitulation of Balances. GASBS No. 54 requires the further categorization of the legal reserve account balance on the Governmental Funds Balance Sheet (Exhibit B-1). GASBS No. 54 paragraph 8 requires that amounts placed in legal reserve that are subject to:

- External constraints externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or
- Imposed by law through constitutional provisions or enabling legislation

be further categorized as "Restricted" fund balance. The same categorization is applicable to the General Fund Budgetary Comparison Schedule (Exhibit C-1).

- The reserved fund balance - excess surplus - designated for subsequent year's expenditures represents the audited excess surplus from the prior year budgeted in the subsequent year. Any portion of the June 30, 2013 audited excess surplus that was appropriated in the 2014-15 original budget certified for taxes must be categorized on the Governmental Funds Balance Sheet (Exhibit B-1) as "Restricted" fund balance. The same categorization is applicable to the General Fund Budgetary Comparison Schedule (Exhibit C-1). Audsum line 90031 has been provided for reserved fund balance - excess surplus - designated for subsequent year's expenditures. The following discussion and example illustrates the proper presentation of excess surplus - designated for subsequent year's expenditures.

Example: The school district had audited excess surplus as of June 30, 2013 of \$55,000 and an unexpended 2012-13 additional spending proposal of \$9,000. The district appropriated \$149,000 (sum of the (a) items in the 2014-15 original budget (comprised of the \$9,000 unexpended 2012-13 additional spending proposal, \$55,000 audited excess surplus from June 30, 2013 and \$85,000 of "Assigned" fund balance - designated by the BOE for subsequent year's expenditures.) The district recognized school bus advertising revenue of \$30,000 during the current year, 50% of which is legally restricted to budget as an offset to fuel costs no later than the second subsequent year (Item (c)). As of June 30, 2014 the district had generated an additional \$142,000 (b) of excess surplus. The \$142,000 is required to be appropriated in the 2015-16 original budget and should also be reported on line 90030 of the June 30, 2014 Audsum data collection.

June 30, 2014	June 30, 2013	
Fund Balances:		
Year-End Encumbrances	\$ 4,900	\$ 50,000
Legally Restricted - Unexpended Additional Spending Proposal	9,000	
Legally Restricted - 50% of Current Year School Bus Advertising Revenue, Fuel Costs	15,000 (c)	
Legally Restricted - Designated for Subsequent Year's Expenditures	9,000 (a)	
Legally Restricted - Excess Surplus	142,000 (b)	55,000
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures	55,000 (a)	

Assigned Fund Balance- Designated for

Subsequent Year's Expenditures	85,000	(a) 235,000
Unassigned Fund Balance	253,000	215,000
	\$ 563,900	\$ 564,000

• Legally Restricted – Excess Surplus represents audited excess surplus generated in the current audit year. Amounts calculated as excess surplus generated during the year ended June 30, 2014 that has not been anticipated and appropriated in the 2014-15 original budget certified for taxes must be reported as Legally Restricted - Excess Surplus – current year and categorized on the Governmental Funds Balance Sheet (Exhibit B-1) as “Restricted” fund balance. The same categorization is applicable to the General Fund Budgetary Comparison Schedule (Exhibit C-1). Appropriate footnote disclosure should be made in the notes to the financial statements including the amount and an explanation that the amount represents current year surplus that is reserved and designated for use in the 2015-16 budget in accordance with N.J.S.A. 18A:7F-7. Audsum line 90030 is used to report the current year reserved fund balance - excess surplus. Please note that the Audsum includes a warning edit for the calculation of excess surplus at June 30, 2014. Auditors are required to include the calculation of excess surplus in the Auditor’s Management Report.

Charter schools are not subject to the excess surplus limitations. Charter school auditors are required to document the calculation of excess surplus pursuant to N.J.S.A. 18A:7F-7 solely for the purpose of adherence to N.J.A.C. 6A:23A-22.4(e), which provides that a district board of education may petition the Commissioner to pay a lower per-pupil rate if the charter school spends "significantly less than budgeted and has accumulated a sizable surplus."

• The reserved fund balance – adult education programs is a required separate restricted account. N.J.S.A. 18A:50-6 requires that surplus generated from the excess of receipts from donations, tuition fees, or from any source other than local taxation over the actual cost of the maintenance and operation of the district’s adult education program remain in a separate account for the restricted fund balance. The account should be displayed as an asset and within the fund balance section on the Governmental Funds Balance Sheet (Exhibit B-1) and in the fund balance recapitulation section of the General Fund Budgetary Comparison Schedule (Exhibit C-1) in the “Restricted” fund balance category. In the event that the adult education program in any district is discontinued for two consecutive school years any funds remaining in the separate account shall lapse into the unreserved/unassigned general fund balance of the district. A separate line is provided in the Audsum for reserved for adult education programs - general fund.

Fund Balance – Unassigned (Districts Only)

All other fund balance is classified as “Unassigned” fund balance and is considered in the excess surplus calculation. Refer to the example calculation in section III-4 of this Audit Program. Following are several points of clarification regarding the determination of “Unassigned” fund balance:

• In determining “unassigned” fund balance, districts may reflect management’s intended use of fund balance in the subsequent year’s budget certified for taxes as a separate line in the “Assigned” fund balance section of the Governmental Funds Balance Sheet (Exhibit B-1) and in the recapitulation of fund balance section of the General Fund Budgetary Comparison Schedule (Exhibit C-1). The amount of year end fund balance that has been included in the certified budget

should be presented as “Designated for Subsequent Year’s Expenditures” and further classified as a component of “Assigned” fund balance. Each assignment should be explained in the notes to the financial statements.

- Separate lines are provided in the Audsum data collection for Unassigned General Fund Balance (90075) and Assigned General Fund Balance Designated Subsequent Year’s Expenditure (90080). Include in the “Assigned” fund balance section of Audsum on the designated fund balance line only those amounts which were included in the 2014-15 certified budget as budgeted fund balance on line 580 that have not already been included on another fund balance line of Audsum. Included in the “Unassigned” line are all other fund balances that have not been otherwise reported in Audsum. General Fund Unassigned Fund Balance reported in Audsum must agree with the General Fund Unassigned Fund Balance reported in the recapitulation of fund balance section of the General Fund Budgetary Comparison Schedule (Exhibit C-1).

For purposes of the excess surplus calculation, fund balance is the amount derived from the revenue including the last state aid payment. The following recapitulation of fund balance is to be included on the Budgetary Comparison Schedule for the General Fund (Exhibit C-1). Note that in the reconciliation to GAAP, the adjustment to fund balance is only to reverse the last state aid payment, not to add in the payment made for the prior year, since that payment has been included in the “budgetary” fund balance which is rolled forward on the Budgetary Comparison Schedule.

### Fund Balance – Unassigned - Charter Schools Only

All other fund balance is classified as “Unassigned” fund balance. Charter schools may reflect management’s intent for use of the unassigned fund balance as separate lines in the equity section of the balance sheet under the heading unassigned fund balance. Each designation should be explained in the notes to the financial statements. All other unassigned fund balances should be presented as unassigned-undesignated. The amount of unassigned fund balance that has been included in the upcoming year’s general fund budget as budgeted fund balance should be reported in the unassigned fund balance equity section as designated for subsequent year’s expenditure. If the budgeted fund balance amount included in the approved budget contains an amount that has been shown in the reserved fund balance section of the balance sheet, do not include it as part of the unassigned designated for subsequent year’s expenditure amount. Separate lines are provided in the Audsum data collection for unassigned-undesignated general fund balances and unreserved fund balance that is designated for subsequent year’s expenditure. Include on the designated fund balance line only those amounts which were included in the 2014-15 budget as budgeted fund balance on lines 121, 122 and 123 that have not already been included on a reserved fund balance line. Include in the unassigned-undesignated line all other unassigned fund balance.

### Sample Recapitulation of Fund Balance (School Districts and Charter Schools):

Nonspendable Fund Balance:

Inventory

Restricted Fund Balance:

	\$	xxx
Legally Restricted – Designated for Subsequent Year’s Expenditures		9,000
Reserved Excess Surplus - Designated for Subsequent Year's Expenditures		55,000

# POLICY

Legally Restricted – 50% Current Year School Bus Advertising Revenue; Offset to Fuel Costs	15,000
Reserve for Excess Surplus	142,000
Maintenance Reserve [if applicable]	xxx
Capital Reserve [if applicable]	xxx
Emergency Reserve [if applicable]	xxx
Committed Fund Balance:	
Year-end Encumbrances	4,900
Assigned Fund Balance:	
Designated for Subsequent Year’s Expenditures	85,000
Unassigned Fund Balance	<u>253,000</u>
	563,900
Reconciliation to Governmental Funds Statements (GAAP):	
Last State Aid Payment Not Recognized on GAAP Basis	(551,385)
Fund Balance per Governmental Funds (GAAP)	<u>\$ 12,515</u>

**Deficit Due to Delay of One or More June State Aid Payment(s) – [Does not apply to charter schools]** On the modified accrual statements, a deficit may occur in the general or special revenue fund. Pursuant to N.J.S.A. 18A:22-44.2 any negative unreserved, undesignated (Unassigned) fund balance that is reported as a direct result from a delay in the payment of state aid until the following fiscal year, is not considered a violation of New Jersey statute and regulation and does not require corrective action unless the deficit exceeds the last state payment(s). Refer to paragraph 19 of GASBS No. 54 for guidance regarding the reporting of a negative “Unassigned” fund balance.

## **Nondiscrimination/Affirmative Action**

State and federal statutes and regulations prohibit the school from discriminatory practices in employment or educational opportunity against any person by reason of race, color, national origin, ancestry, age, sex, affectional or sexual orientation, marital status, domestic partnership status, familial status, liability for service in the Armed Forces of the United States, atypical hereditary cellular or blood trait of any individual, genetic information, or refusal to submit to a genetic test or make the results of a genetic test known, in employment or in educational opportunities. Further state and federal protection is extended on account of disabilities, social or economic status, pregnancy, childbirth, pregnancy-related disabilities, actual or potential parenthood, or family status.

The board of trustees will continue to support its Affirmative Action Resolution, and to implement the school's equal educational opportunity policy, school and classroom practices plan and contract/ employment practices plan in accordance with law and regulation.

The board authorizes the lead person to develop and implement a multi-year equity plan to ensure that the school provides equality in educational programs and to identify and correct, or assess and prevent, all bias, discrimination and impermissible isolation in policies, practices and facilities of the school. Upon approval of this plan by the state department of education, the board shall adopt it by resolution. The lead person shall report to the board annually on progress toward goals established in the plan. A copy of the school's affirmative action/equity plans and self-evaluation of their achievement shall be available in the office.

### Affirmative Action Officer and Team

The board shall annually appoint a member of the staff as the affirmative action officer and form an affirmative action team, of whom the affirmative action officer is a member. The affirmative action officer shall serve as affirmative action/504 officer and/or desegregation coordinator. The affirmative action officer must have New Jersey certification with an administrative, instructional, or education services endorsement. The board shall ensure that all members of the school community know who the affirmative action officer is and how to access him/her.

The affirmative action officer shall:

- A. Coordinate the required professional development training for certificated and non-certificated staff;
- B. Notify all students and employees of the school's grievance procedures for handling discrimination complaints; and
- C. Ensure that the school's grievance procedures, including investigative responsibilities and reporting information, are followed.

The affirmative action team shall:

- A. Develop the comprehensive equity plan in compliance with administrative code;

- B. Oversee the implementation of the school's comprehensive equity plan;
- C. Collaborate with the affirmative action office in coordinating the required professional development training;
- D. Monitor the implementation of the comprehensive equity plan; and
- E. Conduct the annual internal monitoring and reporting to ensure continuing compliance with state and federal law and code.

## Harassment

The board of trustees shall maintain an instructional and working environment that is free from harassment of any kind. Administrators and supervisors will make it clear to all staff, students and vendors that harassment is prohibited. Sexual harassment shall be specifically addressed in the affirmative action inservice programs required by law for all staff.

Sexual harassment shall include, but not be limited to, unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature when:

- A. Submission to the conduct or communication is made a term or condition of employment or education;
- B. Submission to, or rejection of, the conduct or communication is the basis for decisions affecting employment and assignment or education;
- C. The conduct or communication has the purpose or effect of substantially interfering with an individual's work performance or education;
- D. The conduct or communication has the effect of creating an intimidating, hostile or offensive working or educational environment.

Sexual harassment of staff or children interferes with the learning process and will not be tolerated in the school. Harassment by board trustees, employees, parents, students, vendors and others doing business with the school is prohibited. Any child or staff member who has knowledge of or feels victimized by sexual harassment should immediately report his/her allegation to the affirmative action officer or the building principal. Anyone else who has knowledge of or feels victimized by sexual harassment should immediately report his/her allegation to the lead person or board president. Employees whose behavior is found to be in violation of this policy will be subject to the investigation procedure which may result in discipline, up to and including dismissal. Other individuals whose behavior is found to be in violation of this policy will be subject to appropriate sanctions as determined and imposed by the lead person/board. Law enforcement shall be summoned when appropriate. This policy statement on sexual harassment shall be distributed to all staff members.

Staff or students may file a formal grievance related to harassment on any of the grounds addressed in this policy. The affirmative action officer will receive all complaints and carry out a prompt and thorough investigation, and will protect the rights of both the person making the complaint and the alleged harasser.

Findings of discrimination or harassment will result in appropriate disciplinary action.

## School and Classroom Practices

In implementing affirmative action, the school shall:

- A. Identify and correct the denial of equality of educational opportunities for students solely on the basis of any classification protected by law;
- B. Continually reexamine and modify, as may be necessary, its school and classroom programs; location and use of facilities; its curriculum development program and its instructional materials; availability of programs for children; and equal access of all eligible students to all extracurricular programs.

These topics are included in the student and instruction policies of the school at #5145.4 Equal educational opportunity, #6121 Nondiscrimination/affirmative action, and #6145 Extracurricular activities.

## Contract/Employment Practices

The board directs the lead person to ensure that appropriate administrators implement the school's affirmative action policies by:

- A. Adhering to the administrative code in selection of vendors and suppliers; informing vendors and suppliers that their employees are bound by the school's affirmative action policies in their contacts with staff and students;
- B. Continuing implementation and refinement of existing practices and affirmative action plans, making certain that all recruitment, hiring, evaluation, training, promotion and personnel-management practices are structured and administered in a manner that furthers equal employment opportunity principles and eliminates discrimination on any basis protected by law, holding inservice programs on affirmative action for all staff in accordance with law.

These topics are included in the business and noninstructional operations, and the personnel policies of the school at #3320, #3327, #4111.1 and #4211.1.

## Disabled

In addition to prohibiting educational and employment decisions based on nonapplicable disabling condition, the school shall, as much as feasible, make facilities accessible to disabled students, employees and members of the community as intended by Section 504 and as specified in the administrative code.

## Report on Implementation

The lead person shall devise regulations, including grievance forms and procedures to implement the school's affirmative action policies. He/she shall report to the board annually on the effectiveness of this policy and the implementing procedures.

Adopted:

## Key Words

Affirmative Action, Discrimination, Americans With Disabilities Act, Access, Nondiscrimination, Sexual Harassment, Harassment, Equal Educational Opportunity, Domestic Partnership Act

<u>N.J.S.A.</u> 2C:16-1	Bias intimidation	
<u>N.J.S.A.</u> 2C:33-4		Harassment
<u>N.J.S.A.</u> 10:5-1 <u>et seq.</u>		Law Against Discrimination
<u>N.J.S.A.</u> 18A:6-5		Inquiry as to religion and religious tests prohibited
<u>N.J.S.A.</u> 18A:6-6		No sex discrimination
<u>N.J.S.A.</u> 18A:18A-17		Facilities for handicapped persons
<u>N.J.S.A.</u> 18A:26-1		Citizenship of teachers, etc.
<u>N.J.S.A.</u> 18A:26-1.1		Residence requirements prohibited
<u>N.J.S.A.</u> 18A:29-2		Equality of compensation for male and female
	teachers	
<u>N.J.S.A.</u> 18A:37-14		
	through -19	Harassment, intimidation, and bullying defined;
	definitions	
<u>N.J.S.A.</u> 18A:36-20		Discrimination; prohibition
<u>N.J.S.A.</u> 26:8A-1 <u>et seq.</u>		Domestic Partnership Act
<u>N.J.A.C.</u> 5:23-7.1 <u>et seq.</u>		Barrier free subcode of the uniform construction
	code	
<u>N.J.A.C.</u> 6A:7-1.1 <u>et seq.</u>		Managing for Equality and Equity in Education
	<u>See particularly:</u>	
	<u>N.J.A.C.</u> 6A:7-1.4,	
	-1.5, -1.6, -1.7, -1.8	
<u>N.J.A.C.</u> 6A:32-12.1		Reporting requirements
<u>N.J.A.C.</u> 6A:32-14.1		Review of mandated programs and services
	Executive Order 11246 as amended	
	29 <u>U.S.C.A.</u> 201 - Equal Pay Act of 1963 as amended	
	20 <u>U.S.C.A.</u> 1681 - Title IX of the Education Amendments of 1972	
	42 <u>U.S.C.A.</u> 2000e <u>et seq.</u> - Title VII of the Civil Rights Act of 1964 as amended by	
	Equal Employment Opportunities Act of 1972	
	29 <u>U.S.C.A.</u> 794 <u>et seq.</u> - Section 504 of the Rehabilitation Act of 1973	
	20 <u>U.S.C.A.</u> 1401 <u>et seq.</u> - Individuals with Disabilities Education Act	

42 U.S.C.A. 12101 et seq. - Americans with Disabilities Act (ADA)

Meritor Savings Bank v. Vinson, 477 U.S. 57 (1986)

School Board of Nassau County v. Arline, 480 U.S. 273 (1987)

Vinson v. Superior Court of Alameda County, 740 P.2d 404 (Cal. Sup. Ct. 1987)

State v. Mortimer, 135 N.J. 517 (1994)

Taxman v. Piscataway Bd. of Ed. 91 F. 3d 1547 (3d Cir. 1996)

Davis v. Monroe County Board of Education, 526 U.S. 629 (1999)

Saxe v. State College Area School Dist., 240F. 3d 200 (3d Cir. 2001)

L.W. v. Toms River Regional Schools Board of Education, N.J., No. A-111-05 (Feb. 22, 2007), 2007 N.J. LEXIS 184. The New Jersey Supreme Court ruled that a school district may be held liable under the New Jersey Law Against Discrimination (LAD), N.J.S.A. 10:5-1 to -49, when students harass another student because of his perceived sexual orientation. A district school will be liable for such harassment if it knew or should have known of the harassment but failed to take reasonable remedial actions. The matter was remanded to the Director of the Division on Civil Rights.

Comprehensive Equity Plan, New Jersey Department of Education

## **Possible**

<b><u>Cross References:</u></b>	*3320	Purchasing procedures
	*4111	Recruitment, selection and hiring
	*4111.1	Nondiscrimination/affirmative action
	*4131/4131.1	Staff development; inservice education/visitations/conferences
	*4211	Recruitment, selection and hiring
	*4211.1	Nondiscrimination/affirmative action
	*4231/4231.1	Staff development; inservice education/visitations/conferences
	*5131	Conduct/discipline
	*5145.4	Equal educational opportunity
	*6121	Nondiscrimination/affirmative action
	*6145	Extracurricular activities

\*Indicates policy is included in the Critical Policy Reference Manual.

**Adopted June 21, 2012**

## Parent and Family Engagement Policy and Distribution Procedures

In support of strengthening student academic achievement, each school that receives Title I, Part A, grant funds from the federal government (such as BelovED), must develop jointly with, agree on, and distribute to, parents/guardians of children participating in its grant-funded programs (“Parents”), a written Parent and Family Engagement Policy (“Policy”).

Section 1116(a)(2) of the Elementary and Secondary Education Act (ESEA) stipulates that the Policy must: I) establish a school’s expectations of fulfilling specific statutory requirements of the ESEA, and II) include policy components required by the ESEA (such as a section describing how the school will engage parents and families in helping their children achieve high standards of learning).

The Policy must then be incorporated into an Annual School Plan (ASP) that is submitted as part of the school’s grant application.

### Part I. District Expectations

BelovED will fulfill the following statutory requirements of the Elementary and Secondary Education Act:

1. BelovED will develop and operate its Title I, Part A programs, activities, and procedures with the involvement and agreement of Parents, consistent with Section 1116 of the ESEA. These programs, activities, and procedures will be planned and operated with meaningful consultation of our Parents.
2. Consistent with Section 1116 of the ESEA, BelovED will ensure that the required school-level parent and family engagement policies meet the requirements of Section 1116(b) of the ESEA and will have, as a component, a school-parent compact consistent with Section 1116(d) of the ESEA.
3. BelovED will incorporate this school-wide parent and family engagement policy into the school plan it develops under Section 1112 of the ESEA.
4. In carrying out the Title I, Part A parent and family engagement requirements, to the extent practicable, BelovED will provide full opportunities for the participation of parents with limited English proficiency, parents with disabilities, and parents of migratory children, including providing information and school reports required under Section 1111 of the ESEA in an understandable and uniform format and, including alternative formats upon request, and, to the extent practicable, in a language parents understand.
5. If BelovED’s plan for Title I, Part A, developed under Section 1112 of the ESEA, is not satisfactory to the parents of participating children, BelovED will submit any parent comments with the plan if requested by the New Jersey Department of Education (NJDOE).
6. As per federal regulation, BelovED will involve the parents of children in decisions about how one percent of Title I, Part A funds reserved for parent and family engagement is spent. If BelovED ever has a school that does not qualify as a Title I school, BelovED will ensure that not less than ninety percent of that one percent goes to BelovED’s Title I schools.

7. As mandated by statute, BelovED will define parent and family engagement as meaning “the participation of parents in regular, two-way, and meaningful communication involving student academic learning and other school activities, including ensuring:
  - a. That parents play an integral role in assisting their child’s learning;
  - b. That parents are encouraged to be actively involved in their child’s education at school;
  - c. That parents are full partners in their child’s education and are included, as appropriate, in decision-making and on advisory committees to assist in the education of their child; and
  - d. The carrying out of other activities, such as those described in Section 1116 of the ESEA.”
8. BelovED will inform parents and parental organizations of the purpose and existence of Parental Information and Resource Centers in New Jersey.

## Part II. Required Policy Components

1. BelovED will take the following actions to involve parents in the joint development of BelovED’s District-School Parent and Family Engagement Plan:
  - a. At the beginning of every school year, BelovED will distribute to Parents information about: Title I legislative requirements; the school’s Title I policies and grant-funded programs; ways in which BelovED, Parents and families can partner to help children academically achieve at a high level; and ways in which Parents and families can participate with BelovED staff in annually updating the school’s Title I policies and its plans and programming to support Parent and family engagement in scholar learning.

The information distributed will include, among other items:

    - (i) Invitations to participate in Annual BelovED Staff-Parents Title I Planning Meetings;
    - (ii) The Title I School-Wide Parent and Family Engagement Policy collaboratively developed and agreed upon by school staff and Parents the prior school year;
    - (iii) The Title I, School-Parent-Scholar Compact developed and agreed upon by school staff and Parents the prior school year;
    - (iv) That Parents-Right-to-Know Letter developed and agreed upon by school staff and Parents the prior school year; and
    - (v) Information concerning, and encouragement for our to participate with, our PTO, and Title I Parent Advisory Committee(s).
  - b. To provide a full opportunity for engagement by Parents, including parents with limited English proficiency, parents with disabilities, parents of migratory children, and parents unable to attend meetings in person or at a given time, BelovED will, as per Part V of this Policy:

- (i) Distribute Title I information and meeting invitations via multiple means – e.g., website posting, email and text, flyers sent home with participating students, surface mail, phone calls or verbal announcement at events and meetings;
  - (ii) Endeavor to make its written communications relating to Title I school policies, programs, and meetings, and relating to school reports required under Section 1111 of ESEA, consistently clear and understandably formatted;
  - (iii) As practicable, provide communications in English, Spanish, and Arabic;
  - (iv) Upon request, provide communications in yet other languages or using alternative formats;
  - (v) Distribute information and meeting invitations on a timely basis (i.e., giving parents time for document review and to make any arrangements necessary to be able to attend a meeting);
  - (vi) Utilize Zoom and other distance meeting utilities that enable Parents to attend meetings virtually; and
  - (vii) Provide alternate meeting dates or other opportunities for Parents to share comments and participate in policy and program decision-making.
- c. At BelovED’s Annual School Staff-Parents Title I Planning Meeting, BelovED staff will:
- Engage Parents in discussions regarding grant funds set-aside under Title I to be allocated directly to schools to promote parent engagement, as defined above;
  - Jointly develop with Parents plans for general and grant-funded strategies and activities that will support family engagement -- e.g., training in various parenting skills, such as how parents can support their child(ren)’s learning, or the provision of capacity-building support to parents, such as supporting parent access to ESL or literacy programs;
  - Develop with Parents updates to this Policy that will memorialize and guide implementation of the decisions jointly made by BelovED staff and Parents to support Parent and family engagement in SY22-23;
  - Develop with Parents an SY22-23 plan for involving Parents and family representatives in conducting a year-end evaluation of the effectiveness of this Policy and this year’s programs for Parent and family engagement;
  - Develop with Parents an SY22-23 plan for involving Parents and family representatives in school improvement; and

- Provide information concerning, and encouragement for our Parents to participate with, our PTO and Title I Parent Advisory Committee(s).
2. Our SY22-23 BelovED Annual School Staff-Parents Title I Planning Meeting is scheduled for DATE and TIME. It will be held via Zoom to enable Parents who cannot come in-person to participate.
  3. Parents who are not available at this time or do not have access to Zoom, are invited to our Alternate BelovED School Staff-Parents Title Planning Meeting, which shall be held in-person at our elementary school at 508 Grand Street in Jersey City on DATE and TIME. Parents who cannot attend either of these meetings but would like to participate in BelovED's planning and programs for family engagement can email Principal Michele Link at [mink@belovedccs.org](mailto:mink@belovedccs.org) for information about how to do so.
  4. To provide technical assistance as its staff and Parents work together to design and implement effective parent and family engagement activities that improve student academic achievement, BelovED will designate a staff person to serve as its Parent Engagement Coordinator. The Coordinator will, among other responsibilities:
    - Serve as a liaison between the school and Parents;
    - Ensure critical documents are translated into languages that are understandable to Parents and schedule interpreters, when necessary, at meetings;
    - Schedule its Annual School Staff-Parents Title I Planning Meeting early in the school year, and additional Parent and Family Engagement Meetings throughout the year at varying times of the day to ensure Parents have continuing opportunities to learn about, or provide comment regarding, our Parent and Family Engagement Policy and programs;
    - Prepare agendas and take minutes at Parent and Family Engagement Meetings;
    - On an on-going basis, communicate Parent suggestions to BelovED leadership for making our school environment welcoming and inviting to all Parents;
    - On an on-going basis, communicate to Parents about opportunities to support their child(ren)'s learning, including about Parent Skills Training Workshops that have been organized in response to the assessed needs of scholars; and
    - Maintain a log of events and activities planned for Parents each month, for school reporting purposes;
  5. To increase the capacity of its staff and Parents to design and implement effective parent and family engagement activities that improve student academic achievement, BelovED will:
    - Conduct information and skills-training workshops with topics that may, for instance, include: how to support your scholar's learning; understanding educational

accountability, our grade-level curriculum and assessments; accessing community and support services (including ESL and literacy programs); how to use technology and school programs to help your children at home; and

- Provide opportunities for parents to learn about school accountability systems (e.g., the ESEA and NJDOE accountability systems, student academic proficiency evaluation systems, the NJDOE School Report Card, school Progress Reports, etc.)
6. Upon request, BelovED will provide Parents opportunity for meetings with school staff so parents can make on-going policy and program improvement recommendations staff can review and potentially implement constructive recommendations as soon as practicable.
  7. BelovED will coordinate and integrate parent and family engagement strategies under Title I with parent and family engagement strategies under Jersey City's Abbott Pre-School Programs as practicable.
  8. At its Annual School Staff-Parents Title I Planning Meeting, BelovED staff and Parents will develop their SY22-23 plan for involving Parents and family representatives in conducting a year-end evaluation of the effectiveness of this Policy and this year's programs for Parent and family engagement. Parents and family members interested in serving on the Title I Parent Advisory Committee that will undertake that year-end evaluation will be able to volunteer at the Annual Meeting and at subsequent Parent and Family Engagement Meetings.
  9. At its Annual School Staff-Parents Title I Planning Meeting, BelovED staff and Parents will also develop their SY22-23 plan for involving Parents in a Title I Parent Advisory Committee charged with participating in the process of school improvement.
  10. After BelovED makes its Annual School Plan (ASP) public, if the Plan is not satisfactory to any Parents, those Parents will be encouraged to submit their comments to the Title I Parent Advisory Committee charged with participating in the process of school improvement, which shall communicate those comments to BelovED's Parent Engagement Coordinator and school leadership.

### Part III. Shared Responsibilities for High Student Achievement: BelovED's School-Parent-Scholar Compact

BelovED, its Parents, and its participating students will make pledges as part of a School-Parent-Scholar Compact: 1) that they will do their part, as outlined below, to help the student attain high academic achievement; and 2) that they will work on building a partnership that helps the student achieve mastery of New Jersey's challenging state academic standards.

#### School Pledge:

The entire BelovED Community Charter School staff will assure that:

- High standards have been set and will be clearly communicated to students and parents
- All students will be provided a supportive and effective learning environment
- All students will be regularly assessed on their performance
- Parents will be provided regular, periodic progress reports

- Parents will receive timely responses to suggestions or concerns about the education of their children
- Parent-Teacher conferences will be scheduled
- Instructional staff will be accessible to parents
- Parents will be welcomed into the school as volunteers
- Parents will be notified about school and district meetings regarding Title I
- Staff will update homework assignments and scholars' grades on Schoology & Powerschool
- Homeroom Teachers will review students' agendas/folders and establish a daily routine for collecting scholars' form; and
- Staff will provide support for scholars, parents, and guardians to work together.

### Parent / Guardian Pledge:

Parents will be asked to make the following pledge: "I will..."

- Ensure that my child attends school every day on time (Elementary 7:45am, Middle/High 8:40am) at the designated arrival spot (except when my child is sick)
- Ensure that my child is picked up on time at the designated pickup spot
- Read with my child every day for *at least* 15 minutes
- Make certain that homework is completed and handed in on time
- Check my child's folder & planner once a day; check email, Calendar, website, Schoology, Powerschool, DeansList, newsletter periodically
- Check my child's academic progress on Schoology and Powerschool at least once a week
- Participating, as appropriate, in decisions relating to my child's education
- Participate in at least 3 school-community events (examples: PTO Meetings, Back to School Night, Promotion Ceremony, Math Night, Literacy Night, etc.) per academic year; and
- Attend at least 1 scheduled Parent- Teacher Conference."

### Student Pledge:

Participating Students will be asked to make the following pledge: "I will share the responsibility to improve my academic achievement and master the State's high standards. Specifically I will..."

- Do my homework every day and ask for help when I need it;
- Read every day outside of school time;
- Study and prepare myself for all classes and tests; and
- Give to my parent/guardian (who is responsible for my welfare) all notices and information received by me from my school every day.

### Part IV. Discretionary Engagement Policy Components

BelovED staff and Parents may adopt additional Policy components relating to increasing School-Family engagement if they choose.

## Part V. Accessibility

To provide a full opportunity for engagement by Parents, including parents with limited English proficiency, parents with disabilities, parents of migratory children, and parents unable to attend meetings in person or at a given time, BelovED will:

1. Distribute Title I information and meeting invitations via multiple means – e.g., website posting, email and text, flyers sent home with participating students, surface mail, phone calls or verbal announcement at events and meetings;
2. Endeavor to make its written communications relating to Title I school policies, programs, and meetings, and relating to school reports required under Section 1111 of ESEA, consistently clear and understandably formatted;
3. As practicable, provide communications in English, Spanish, and Arabic;
4. Upon request, provide communications in yet other languages or using alternative formats;
5. Distribute information and meeting invitations on a timely basis (i.e., giving parents time for document review and to make any arrangements necessary to be able to attend a meeting);
6. Utilize Zoom and other distance meeting utilities that enable Parents to attend meetings virtually; and
7. Provide alternate meeting dates or other opportunities for Parents to share comments and participate in policy and program decision-making.

## Part VI. Adoption

BelovED's Lead Person shall provide an assurance that this Policy has been developed jointly with, and agreed upon by, Parents.

Jointly developed and agreed upon Policy shall then be adopted by the BelovED Board of Trustees and the adoption date shall be noted at the end of this Policy .

The adopted Policy shall be in effect for a period of one year and will be updated, as needed, on an annual basis.

The school will distribute this Policy to all Parents of children participating in Title I, Part A funded programs before October 1 of each school year.

**Revised in Collaboration with Title I Parents Advisory Committee**  
**Revision Adopted by BelovED Board of Trustees: October 20, 2022**

## **Physical Restraint and Seclusion Policy**

### **USE OF PHYSICAL RESTRAINT AND SECLUSION TECHNIQUES ON STUDENTS WITH DISABILITIES**

#### I. Definitions.

For the purposes of this Policy, the following definitions are utilized relative to the use of physical restraint and seclusion techniques on students with disabilities:

- a. "Physical restraint" means the use of a personal restriction that immobilizes or reduces the ability of a student to move all or a portion of his or her body.
- b. "Seclusion technique" means the involuntary confinement of a student alone in a room or area from which the student is physically prevented from leaving, but does not include a timeout.
- c. "Timeout" means a behavior management technique that involves the monitored separation of a student in a non-locked setting, and is implemented for the purpose of calming.

#### II. Use of Physical Restraints on Students with Disabilities.

In accordance with N.J.S.A.46-13.5, BelovED Community Charter School will ensure that when utilizing any physical restraint on students with disabilities, that:

- a. Physical restraint is used only in an emergency in which the student is exhibiting behavior that places the student or others in immediate physical danger.
- b. A student is not restrained in the prone position, unless the student's primary care physician authorizes, in writing, the use of this restraint technique.
- c. Staff members who are involved in the restraint of a student receive training in safe techniques for physical restraint from an entity determined by BelovED Community Charter School District to be qualified to provide such training, and that the training is updated at least annually.
- d. The parent of a student is immediately notified when physical restraint is used on that student, which notification may be by telephone or electronic communication. A full written report of the incident of physical restraint shall be provided to the parent within forty-eight (48) hours of the occurrence of the incident.
- e. Each incident in which physical restraint is used is carefully and continuously visually monitored to ensure it was used in accordance with established procedures set forth in Policy developed in conjunction with the entity that trains staff in safe techniques for physical restraint, in order to protect the safety of the child and others.

- f. Each incident in which physical restraint is used is documented in writing in sufficient detail to enable staff to use this information to develop or improve the behavior intervention plan at the next individualized education plan meeting.
- g. In addition, the School Nurse is to examine the student after a restraining incident.

BelovED Community Charter School shall attempt to minimize the use of physical restraints through inclusion of positive behavior supports in the student's behavior intervention plans developed by the individualized education plan team.

### III. Use of Seclusion Techniques on Students with Disabilities.

In accordance with N.J.S.A. 18A:46-13.6, BelovED Community Charter School shall ensure that when utilizing seclusion techniques on students with disabilities, that:

- a. A seclusion technique is used on a student with disabilities only in an emergency in which the student is exhibiting behavior that places the student or others in immediate physical danger.
- b. Each incident in which a seclusion technique is used is carefully and continuously visually monitored to ensure that it was used in accordance with established procedures set forth in Policy developed in conjunction with the entity that trains staff in safe techniques for physical restraint, in order to protect the safety of the child and others.
- c. Each incident in which a seclusion technique is used is documented in writing in sufficient detail to enable the staff to use this information to develop or improve the behavior intervention plan at the next individualized education plan meeting.
- d. The parent of a student is immediately notified when a seclusion technique is used on that student, which notification may be by telephone or electronic communication. A full written report of the incident of seclusion shall be provided to the parent within forty-eight (48) hours of the occurrence of the incident.
- e. In addition, the School Nurse is to examine the student after a seclusion incident.

BelovED Community Charter School shall attempt to minimize the use of seclusion techniques through inclusion of positive behavior supports in the student's behavior intervention plans developed by the individualized education plan team.

### IV. New Jersey Department of Education Guidelines.

In accordance with N.J.S.A. 18A:46-13.7, the New Jersey Department of Education shall establish guidelines for school districts, educational services commissions, and APSSDs to ensure that a review process is in place to examine the use of physical restraints or seclusion techniques in emergency situations, and for the repeated use of these methods for an individual child, within the same classroom, or by a single individual. The review process shall include educational, clinical, and administrative personnel. Pursuant to the review process the student's individualized education

plan team may, as deemed appropriate, determine to revise the behavior intervention plan or classroom supports, and a school district, educational services commission, or APSSD may determine to revise a staff member's professional development plan pursuant to N.J.S.A. 18A:46-13.7.

**Adopted August 16, 2018**

## Physician's Standing Orders

Guidelines for Standing Orders for the School Nurse

School Nurses face challenges daily and in assuring the health of school children. To assist school nurses in meeting those challenges, School Physicians in their statutory role of oversight of school health staff, provide certain standing orders to direct school nurses in specific treatments and testing.

These Standing orders are provided to authorize specific nursing activities in school districts where such nursing activities are in alignment with school district policies. They do not create or supersede school district policies but may be adopted as a policy by the school district.

These are the 41 Standing Orders for the 2022-2023 School Year.

School Physician \_\_\_\_\_ Date \_\_\_\_\_

Elementary School Nurse \_\_\_\_\_ Date \_\_\_\_\_

Middle School Nurse \_\_\_\_\_ Date \_\_\_\_\_

High School Nurse \_\_\_\_\_ Date \_\_\_\_\_

School Board \_\_\_\_\_ Date \_\_\_\_\_

## Beloved Community Charter School Standing Orders Health Care Protocols. Procedures and Emergency Procedures

Always practice CDC recommended Universal Precautions when handling body fluids, wear gloves, dispose of contaminated materials and disinfect workplace surfaces.

1. Always stay with the student until emergency medical personnel arrives and transports the student off school grounds.
2. Call the parents/guardians regarding any injury or illness that requires the attention of a primary care provider and request that the parent/guardian come for the child.
3. Provide a written notice for the parent/guardian for any serious injuries or any identified illness.
4. A designated school employee must accompany a student to the emergency room if the parent/guardian is not available. The designated employee must remain with the child in the emergency room until a responsible family adult arrives at the emergency room.

School Nurses follow standard first aid procedures as outlined by The American Red Cross:

### **1. Abdominal Distress**

1. Obtain appropriate history including questions related to type and location or pain or distress, onset of symptoms, presence of nausea, food intake, psycho-social problems at school or home, history of injury
2. Physical Assessment as appropriate
  - a. Check temperature
  - b. Observe throat for signs of infection
  - c. Check neck glands for enlargement
  - d. Observe general appearance and behavior
3. Allow child to rest, use nursing judgement to determine if the child will return to class vs sending child home
4. Notify parent if temperature is elevated, discomfort continues or complaints are frequent in occurrence
5. Advise parents to contact physician if there is persistent abdominal pain, tenderness, nausea or vomiting

## **2. Allergic Reaction - refer to the Epinephrine Auto injector Policy**

### **3. Asthmatic Attack (child with known history of asthma)**

1. Assess respiratory status, check vital signs
2. Administer prescribed medication or monitor self-administration of medication
3. Review child's Asthma Action Plan
4. Reassess respiratory status after 15 minutes and determine if a second dose of rescue medication is needed. Reassess as indicated by the child's status
5. Observe and reassure the child
6. Have the child rest and return to class when appropriate
7. Notify parent if symptoms persist
8. Transport to emergency medical care if respiratory distress is serious and child does not respond to inhaled medication

### **4. Bites**

#### Animal

1. Cleanse with soap and water or antiseptic as soon as possible
2. Cover with dry dressing
3. Inform parent/guardian- refer to physician
4. Determine Tetanus immunization status
5. Report to Newark Health Department- Contagious Disease Division@ 201-733-7580
  - a. Provide Child's name and address
  - b. Date of bite
  - c. Site and description of bite
  - d. Description and location of animal, name of owner( if known)
  - e. Name of school and person reporting accident/bite

## Human

1. Immediately cleanse with soap and water or antiseptic
2. Cover loosely with dry dressing
3. Inform parent/guardian; notify Dean of students age group
4. Refer for medical treatment, if necessary
5. Check both student's immunization record for Hepatitis B immunity

## Insects

1. Remove any stinger, if possible, do not squeeze the area
2. Wash the area with soap and water or antiseptic
3. Apply a cold compress to relieve pain and slow absorption of venom
4. Observe for possible allergic reaction (check student record for allergies)
5. Child may return to class after a period of observation of at least 45 minutes
6. Instruct the classroom teacher to be alert for unusual signs/symptoms such as itching of the tongue or mouth, difficulty breathing, dizziness, etc.
7. In the event of any of the following signs of anaphylactic reaction, notify EMS and follow the Epinephrine Auto injector Policy

## Signs of Anaphylactic Reaction are:

Flushing, convulsion, apprehension, vomiting, dizziness, diarrhea, tachycardia, abdominal cramps, involuntary voiding, thread weak pulse, pruritus, urticarial, difficulty breathing, wheezing, swelling of the tongue, or throat

## **5. Bleeding**

1. Assess bleeding and circulation
2. Apply direct pressure to wound using clean compress
3. If severe also apply pressure to pressure points, apply additional layers of compress

and bandage firmly, do not remove bandage (notify EMS)

4. Notify parent/guardian if necessary

## **6. Blisters**

1. Do not break blisters

2. Wash with soap and water or antiseptic

## **7. Bruises**

1. Apply cold compress
2. Observe for other signs of injury
3. Assess severity of injury, call parent if deemed necessary by nursing judgement or for medical follow up
4. Old bruises should be assessed for signs of child abuse

## **8. Burns- Heat**

1. Minor
  - a. Immerse in cold water or apply a cold compress
  - b. Notify parent
2. Major
  - a. Have the victim lie down
  - b. Apply cold compress
  - c. Cutaway clothing from burned area BUT do not pull away clothing if it adheres
  - d. Cover with a dry dressing. DO NOT use ointment or other topical medications
  - e. Contact EMS
  - f. Notify the parent/guardian
  - g. Observe for signs/symptoms of shock
  - h. Start CPR if indicated

## **9. Burns -Chemical**

1. Flush area with large amounts of water for 10-15 minutes
2. Cover with a dry dressing
3. Notify Parent/Guardian
4. If severe notify EMS and monitor for shock
5. Start CPR if indicated

## **10. Cessation of Breathing**

1. Assess choking, call for help, DO NOT SLAP ON BACK, HOLD UPSIDE DOWN or PROBE MOUTH WITH FINGERS

2. Do nothing if child is coughing

3. If there is poor air exchange indicated by a weak cough, high pitched crowing noise upon inhalation or a complete airway obstruction ( inability to talk, breath or cough) perform The HEIMLICH MANEUVER

a. 5 sub diaphragmatic thrusts, check for object without probing mouth with finger

b. Repeat until obstruction is relieved or victim becomes unconscious

c. Have another person call EMS if unable to clear airway immediately

d. Notify Parent/Guardian

e. If victim becomes unconscious start CPR

## **11. Colds**

1. Obtain appropriate history

2. Physical assessment- check temperature, throat, neck glands, lung sounds, rashes, general appearance and behavior

3. If temperature is 100.3 or greater, there is a discharge from the eye, severe sore throat, headache, or persistent cough then notify Parent/Guardian to take children home. Refer for medical attention if indicated

4. If a child has the above mentioned symptoms without an elevated temperature the recommendation for exclusion is considered a nursing decision.

5. Inform Parent/Guardian that child must be fever free without the use of antipyretics for 24 hours before returning to school. Inform attendance office and child's homeroom teacher

## **12. Convulsion/Seizure**

During a Seizure:

1. Keep airway open, DO NOT PLACE ANY OBJECT BETWEEN TEETH

2. Stay with victim

3. Prevent injury
4. Loosen restrictive clothing
5. Post seizure, turn child on side, vomiting may occur
6. Call EMS
7. If the child has a known seizure disorder and Diastat then administer according to directions and follow their Emergency Action Plan

#### Following a Seizure:

1. Have victim rest
2. Check airway, breathing, circulation
3. Stay with the victim until they are fully conscious, alert and aware of surroundings
4. Notify Parent/Guardian and refer for medical attention if indicated

### **13. Diabetes**

A child with a known history should have specific orders from their physician regarding their medication, glucose monitoring regime and dietary guidelines annually reviewed and signed. Refer to their Emergency Action Plan and observe the student as needed for:

1. Hypoglycemia/Insulin Shock
  - a. Signs and symptoms: Shaking, paleness, poor coordination, numbness, tingling of lips, confusion, hunger, headache, dizziness, irritability, blurred or double vision, crying or emotional
    - i. Give form of sugar such as fruit juice
    - ii. Check Blood sugar
    - iii. If recovery is not complete call EMS
    - iv. If unconscious or unable to swallow call EMS immediately, give glucagon
    - v. Notify Parent/Guardian
2. Hyperglycemia and Ketoacidosis
  - a. Signs and symptoms: Abdominal pain, dry mouth, rapid breathing, fruity/

acetone breath, lethargy, disorientation, severe nausea, vomiting

- i. Check Blood sugar
- ii. Check urine Ketones
- iii. Give plenty of water if conscious
- iv. Notify Parent/Guardian
- v. Call EMS if appropriate
- vi. Refer for immediate medical attention if indicated

3. Delegation of Nursing Care- See Protocol for Delegation of Nursing Care for Students with Diabetes

#### **14. Drug/ Alcohol Abuse- Intoxication (suspected)**

1. Obtain history- include type of substance and onset of symptoms
2. Consider any history of medical conditions or medicines used
3. Assessment; General appearance and behavior, Check; blood pressure, pupils, level of consciousness, physical coordination, mental confusion, disorientation, slurred speech, unusual odors
4. Monitor for shock and respiratory distress
5. Notify Principal
6. Notify Parent/Guardian
7. Refer for immediate medical evaluation
8. Require medical clearance before returning to school

#### **15. Dysmenorrhea**

1. Allow student to rest, return to class
2. If pain/discomfort is severe or persists notify Parent/Guardian and refer for medical evaluation
3. May administer acetaminophen for pain relief once, dosage as per Standing Order

#### **16. Ears**

## 1. Earache/Pain

a. Obtain appropriate history

b. Assess, temperature, neck glands, signs of respiratory infection, presence of foreign body or injury. Do not attempt to remove any foreign body

c. Notify Parent/Guardian of child's complaint; refer for medical attention if indicated

d. May administer acetaminophen for pain relief one time, dosage as per Standing Order

## 2. Injury to ear

a. Cleanse with soap and water

b. Apply clean dressing

c. Refer Parent/Guardian for medical attention if indicated

## 17. Eyes

### 1. Foreign Body

a. If particle is not embedded, flush with water or eye solution

b. If embedded or not easily removed, loosely cover with gauze and notify Parent/guardian

c. Notify EMS as indicated by student's status

d. Do not attempt to remove embedded particle

### 2. Burns-Chemical

a. Continuously flush with large amounts of water for 15-30 minutes without interruption

b. If contact lenses in place attempt to remove them, if not immediately successful begin flushing without delay

c. Notify Parent/Guardian

### 3. Conjunctivitis

a. Observe signs and symptoms to determine course of action:

1. Redness, itching, tearing with purulent discharge- notify

Parent/Guardian and exclude until medically cleared to return

2. Mild redness, itching, tearing without discharge- use cool compress or approved over the counter eye drops once reassess as necessary

4. Injury

a. Puncture or Laceration

1. Do not attempt to remove object or wash eye

2. Cover both eyes loosely with dressing

3. Keep children quiet and lie on back with head slightly elevated

4. Call EMS

5. Notify Parent/Guardian

b. Blunt injury/Concussion

1. Apply cold compress

2. Notify Parent/Guardian

3. Refer for medical attention if indicated

## **18. Fainting/Dizziness**

1. Have child lie flat

2. Loosen restrictive clothing

3. Check vital signs and LOC

4. Allow child to rest, observe and question the child about any recent head injuries

5. If child does not improve notify Parent/Guardian and send home with medical referral as indicated

6. If a child loses consciousness

a. Elevate legs 8-10 inches

b. Check airway, breathing, circulation and monitor vital signs

c. Examine to determine any injuries

d. Notify Parent/Guardian, call EMS if indicated

e. If symptoms are recurrent refer for medical attention

## **19. Frostbite**

1. Warm affected part with tepid water or warm blanket
2. Avoid friction or sudden temperature change
3. Give warm liquids to drink
4. Notify Parent/Guardian

## **20. Headache**

1. Obtain appropriate history including recent head injury, hunger, fatigue, psycho-social problems, vision deficits or use of glasses
2. Assessment; check temperature, signs of injury URI, observe general appearance and behavior
3. Allow child to rest, apply cold compress
4. Notify Parent/Guardian if symptoms are severe, persist or frequently recur
5. Administer acetaminophen with parental consent as per Standing Order

## **21. Heat Related Illness**

1. Heat Exhaustion
  - a. Obtain appropriate history including exposure to warm temperatures, exercise and hydration status
  - b. Assessment- check temperature, blood pressure and pulse
  - c. Observe for general appearance
  - d. Observe for: Rapid thread pulse, dizziness, weakness, heavy sweating, headache, flushed skin, muscle cramps, dilated pupils
  - e. Treatment:
    1. Lie on back
    2. If fully conscious replace fluids by mouth Y2 cup of water every 15 minutes
    3. If not conscious call EMS

4. Cool skin with cool compress
5. Avoid exercise for at least 2-3 hours
6. Notify Parent/Guardian
2. Heat Stroke
  - a. Obtain appropriate history
  - b. Assessment: Check temperature, B.P. and pulse
  - c. Observe general appearance and behavior
  - d. Check for the following signs: High temperature, fast weak pulse, shallow breathing, coma, flushed dry skin, twitching or seizures, decreased level of consciousness
  - e. Call EMS for emergency treatment if indicated
  - f. Cool skin with cool compresses or fan
  - g. If conscious and able to drink give fluids by mouth
  - h. Notify Parent/Guardian

## **22. Injuries**

1. Contusions
  - a. Apply cold compress
  - b. Notify Parent/guardian if indicated
2. Fracture/Dislocation (suspected)
  - A. Upper or lower extremities
    - a. Immobilize injured body part
    - b. Apply ice to the affected area
    - c. Check circulation
    - d. Stop bleeding, cover break in skin with dressing
    - e. Apply cold compress to area

f. Monitor vital signs and for signs of shock

g. Notify parent/Guardian

h. Call EMS if indicated

## **23. Head Injuries**

1. Obtain recent history of injury. If mechanism of injury also involved the neck follow instructions for spine/neck injuries

2. Control bleeding; avoid excess pressure to injured area

3. Have the child rest, apply a cold compress to the affected area

4. Monitor vital signs and level of consciousness

5. Observe general appearance and behavior including mental status, nausea, blurred vision, change in behavior, vomiting, headache, lethargy and level of consciousness for at least 30 minutes

6. Notify Parent/Guardian of head injury with a written note/e-mail that advises them to observe the child for signs and symptoms that require immediate medical care

7. Refer for medical treatment if any of the above symptoms exist

8. If all findings are normal, after rest alert teacher or signs and symptoms to observe for and check child at the end of the day. Excuse from physical exercise for the rest of the day

9. If there is a loss of consciousness that does not resolve quickly or if there is vomiting:

a. Call EMS

b. Notify Parent/Guardian and refer child for medical attention

b. Exclude from all physical activity until medical clearance received in writing

## **24. Spine Injuries**

1. Do not move child

2. Stabilize head and neck

3. Cover and make comfortable

4. Assess for neurological function

- a. Ability to move fingers and toes
- b. Check for loss of sensation in extremities
- c. Level of consciousness
- d. Check vital signs and monitor for shock
  4. Control any bleeding and apply clean dressing
  - 5.
6. Call EMS if indicated
7. Notify Parent/Guardian

## **25. Sprains**

1. Immobilize affected body part
2. Apply ice for 20 minutes and reassess for pain and range of motion
3. Notify Parent/Guardian and refer for medical evaluation as indicated by assessment

## **26. Medications- See Medication Policy**

### **27. Nausea/Vomiting**

1. Obtain history including recent head injury and abdominal distress
2. Observe general appearance and behavior
3. Check temperature
4. Observe for signs/symptoms of URI
5. Allow child to rest
6. If vomiting occurs or nausea persists notify Parent/Guardian to take child home
7. With parental permission administer approved over the counter antacids once
8. Refer for medical evaluation if vomiting persists or is severe

### **28. Nosebleed**

1. Place child in sitting position with head slightly forward and chin toward chest
2. Have the child blow nose initially to expel ineffective clots

3. Pack nose with cotton nose plug
4. Apply ice pack to bridge of nose if bleeding persists or is heavy
5. Allow child to rest
6. Notify Parent/Guardian if bleeding is excessive or frequent. If it lasts more than 15-20 minutes refer for medical attention.

## **29. Nebulizer- See Protocol for Nebulizer**

## **30. Pediculosis**

1. Live treatments procedures and instructions are only for confirmed cases. Any student identified to have live crawling lice or nits will be instructed by the school nurse on the following treatment:
  - a. At the end of the school day when the student returns home wash the affected individual's hair with an over the counter lice shampoo according to the directions on the product
  - b. The student's hair should be combed out and all nits should be manually removed daily for the duration of one week
  - c. After 7-10 days the Lice shampoo should be repeated to treat any live lice that may have hatched from nits left in the hair
  - d. The Parent/Guardian will be given written instructions on housekeeping procedures that will help reduce the incidence of re-infection
  - e. Only the affected students siblings, close friends and table mates will be screened
  - f. In the event that more than three other students in the same class are found to have lice then a letter will go out to the entire class informing the families and the entire class will be screened
  - g. Any positive cases of lice will be kept confidential to avoid the stigma associated with lice

## **31. Poison Ivy, Oak, or Sumac**

1. Wash skin thoroughly with soap and water
2. Cover any drainage
3. Notify Parent/Guardian if indicated

4. Apply topical hydrocortisone as need for itching

## **32. Shock- Epinephrine Auto Injector Policy**

### **33. Skin Eruption- Rash**

1. Obtain history including onset, recent intake of antibiotics or other medications, known allergies, previous history of similar rash, use of new skin product or detergent, new unwashed article of clothing
2. Examine skin checking for type of lesion, location, extent of affected area, general appearance and overall condition of skin
3. Check temperature
4. If rash/eruption is extensive or cause unknown notify Parent/Guardian and refer for medical evaluation
5. If communicable condition is suspected child is to be excluded until they have written medical clearance
6. If rash is pruritic may apply topical Benadryl or oral Benadryl according to Standing Orders

### **34. Splinters**

1. Wash the area with soap and water
2. Remove splinter if easily accessible, repeat cleansing and apply bandage
3. If deeply embedded do not attempt to remove, apply a clean dressing and call Parent/Guardian for medical treatment

### **35. Tooth Avulsion**

1. Obtain history, check for presence of other serious injury and head injury
2. Do not attempt to clean tooth. Do not touch or disturb the root portion of the tooth. Do not allow tooth to dry out.
3. If reinsertion is not possible, place the tooth in a biocompatible solution on gauze to prevent movement of tooth. Acceptable solutions are: Save a tooth, Milk, Saliva, Sterile Saline
4. Notify Parent/Guardian and send child with tooth to dentist for immediate treatment

### **36. Wounds**

1. Abrasions; superficial cuts

- a. Cleanse with soap and water
- b. May apply antibiotic ointment
- c. Apply clean dressing if necessary

## 2. Lacerations

- a. Control bleeding
- b. Cleanse with soap and water or ~ strength hydrogen peroxide
- c. Apply clean gauze
- d. Determine Tetanus status
- e. If indicated notify Parent/Guardian and refer for medical treatment

## 3. Puncture

- a. Cleanse with soap and water or ~ strength hydrogen peroxide
- b. Determine Tetanus status
- c. Cover with dressing

## 4. Notify parent if indicated

### **37. Severed Body Part**

1. Control bleeding; apply firm direct pressure to wound
2. Wrap severed part in gauze or towel and place in a plastic bag with ice. If partially attached stabilize to prevent further separation
3. Monitor for shock
4. Call EMS and transport to hospital with severed part
5. Notify Parent/Guardian

### **38. Student Suicide (See Suicide Policy)**

1. Suicidal Ideation (Verbal threat or communication of possible suicide intent)
  - a. Review health records regarding any past history
  - b. Report behavior to Principal

- c. Ensure student is interviewed by social worker
  - d. Require a medical clearance letter from a mental health professional before return to school
  - e. File incident report
2. Actual Attempt of suicide or self- harm
- a. Monitor vital signs
  - b. Determine if bleeding or ingestion of foreign materials has occurred
  - c. Call EMS
  - d. Alert Principal
  - e. Remain with students at all times
  - f. Contact Parent/Guardian
  - g. File incident report
  - h. Require a medical clearance letter from a mental health professional before returning to school

### **39. Standing Order for Pulse Oximetry**

If a child complains of shortness of breath, wheezing, history of asthma or allergies, an oxygen saturation level will be documented. If the pulse oximetry is less than 95% it will be recorded and the parent will be asked to seek immediate medical attention.

### **40. Standing Order for Tylenol**

Administer Tylenol as directed on the label once if a parent gives consent and the temperature is greater than 101.0 F

### **41. Standing Order for Benadryl**

Administer Benadryl as needed once for allergic reaction as directed on the label

### **42. Standing Order for Ibuprofen**

Administer Ibuprofen as directed on the label once if a parent consent and the temperature is greater than 101 F and or for headaches, body aches, tooth aches

Condition

Non-Pharmacologic  
Treatment

Medication

Bites/Stings

Do not remove stinger  
unless it is easy to do so.  
Apply ice for 5 minutes.

Topical analgesic. 25mg of  
diphenhydramine for allergic reaction, with  
parent/guardian permission

Burns (minor)

Tepid water for 5 minutes

First Aid Ointment

Conjunctival Irritation

Examine for foreign body.  
Flush with H<sub>2</sub>O.

Artificial Tears or Normal saline for  
students with contact lenses

Fainting

Lie down with elevated  
legs

Aromatic spirits/Ammonia Inhalants

Old injury/cuts/healing  
impetigo

Cleanse the area

First Aid Ointment

Pruritic Rashes

Cool compress

1% hydrocortisone cream

Toothache/Gum  
pain/Discomfort from  
braces

Cool compress to the  
cheek, gargle with warm  
water

Acetaminophen/Ibuprofen with  
parent/guardian permission. Topical gel as  
directed with parent/guardian permission  
Headache

Fluids, rest in dark area,  
cool compress

Acetaminophen/Ibuprofen with  
parent/guardian permission.

Menstrual Cramps

Rest, Warm compress

Acetaminophen/Ibuprofen or Midol with  
parent/guardian permission.

Sore Throat

Gargle with warm salt  
water

Lozenge as directed with parent/guardian  
permission

Dry Cough

Gargle with warm salt  
water, increase fluid intake

Lozenge as directed with parent/guardian  
permission

Abdominal  
Discomfort/Indigestion

Rest, seltzer, snack as  
needed

Antacids as directed with parent/guardian permission

## STANDING ORDER CERTIFICATION FORM

Practitioner Name:

Practitioner Address:

Practitioner Phone:

Date:

### Shipment Information

Recipient Name:

Recipient Title:

Recipient Address:

Background: Naloxone (NARCAN) is an opioid antagonist that will temporarily reverse the potentially deadly respiratory depressive effects of the following legal and illicit drugs: heroin, morphine, codeine, methadone, oxycodone (OxyContin, Percodan, Percocet), hydrocodone (Vicodin), fentanyl, hydromorphone (Dilaudid). Naloxone is not effective against respiratory depression due to non-opioid drugs. Naloxone (Narcan ®) falls into pregnancy Category C.

Adverse Reactions: Abrupt reversal of narcotic depression from Naloxone (Narcan) may result symptoms associated with opioid withdrawal; nausea, vomiting, sweating, tachycardia, increased blood pressure, tremulousness, seizures, and cardiac arrest.

Contraindications: Naloxone (Narcan) administration is contraindicated for persons known to be hypersensitive to it; however, as the criteria for using Naloxone (Narcan) is unresponsiveness, ascertaining a history of a contraindication is highly unlikely.

### Overdose Prevention Procedures

1. Assess all unresponsive persons: The school nurse will assess for:
  - A. Severe respiratory depression, e.g., very shallow breaths or gurgling
  - B. Responsiveness to painful stimuli by sternal rub

If the person has either severe respiratory depression or is unresponsive to painful stimuli initiate a code blue and continue overdose prevention measures. If the person responds, they should be kept under continued surveillance and reassessed periodically by the school nurse to ensure they will not overdose in the short term, as the average interval of time between taking an opioid and overdose is 1-3 hours

Additional signs and symptoms that may contribute to the school nurse's clinical decision to

continue with overdose prevention measures include:

- Cyanosis of either lips or nailbeds
  - Pinpoint pupils
  - Diaphoresis
2. Initiate ERT. Instruct emergency medical personnel that person is not breathing and Naloxone (Narcan) is being administered for a suspected an opioid overdose.
  3. Check for breathing and pulse: If undetected perform rescue breathing and CPR accordingly and continue while preparing for Naloxone (Narcan) administration
  4. Administer Naloxone (Narcan) If person is unresponsive after approximately 30 seconds of rescue breathing or CPR, administer Naloxone (Narcan).  
A. Table: Naloxone (Narcan) Administration:

Intranasal

2mg/2mL

Spray half of a prefilled  
(2 mL) vial into each  
nostril

If client is unresponsive after  
2-5 minutes, repeat dose

Intranasal

4mg/0.1mL

Spray entire dose into one  
nostril

If client is unresponsive after  
2-5 minutes, repeat dose.

5. Assess the need for repeat administration of Naloxone (Narcan): If the person is unresponsive after 2-5 minutes repeat dose. Repeat steps 4, 5, 6.

6. Continue to observe person: The person who has satisfactorily responded to Naloxone (Narcan) should be kept under continued surveillance until emergency services arrives. Repeat dose of Naloxone (Narcan) should be administered, as necessary, since the duration of action of some narcotics may exceed that of Naloxone (Narcan).

7. Place in recovery position: Once person is awakened, place in recovery position.

8. Provide person education: When the person awakens and is responsive, provide the following information:

- Naloxone (Narcan) will wear off in approximately 30-90 minutes
- Reassure person that they may be “drug sick” and instruct not to use an opioid again as Naloxone (Narcan) will wear off and the person can overdose again
- It is required to go to the hospital following an overdose, even if the overdose prevention measures were successful. The person must wait for treatment by emergency services.

Storage requirements: Refer to package insert for additional storage requirements by individual manufacture.

## NARCAN NASAL SPRAY INDICATION AND IMPORTANT SAFETY INFORMATION

### INDICATIONS

NARCAN® (naloxone hydrochloride) Nasal Spray is an opioid antagonist indicated for the emergency treatment of known or suspected opioid overdose, as manifested by respiratory and/or central nervous system depression. NARCAN® Nasal Spray is intended for immediate administration as emergency therapy in settings where opioids may be present. NARCAN® Nasal Spray is not a substitute for emergency medical care.

### IMPORTANT SAFETY INFORMATION

NARCAN® Nasal Spray is contraindicated in patients known to be hypersensitive to naloxone hydrochloride. Seek emergency medical assistance immediately after initial use, keeping the patient under continued surveillance.

**Risk of Recurrent Respiratory and CNS Depression:** Due to the duration of action of naloxone relative to the opioid, keep the patient under continued surveillance and administer repeat doses of naloxone using a new nasal spray with each dose, as necessary, while awaiting emergency medical assistance.

**Risk of Limited Efficacy with Partial Agonists or Mixed Agonists/Antagonists:** Reversal of respiratory depression caused by partial agonists or mixed agonists/antagonists, such as buprenorphine and pentazocine, may be incomplete. Larger or repeat doses may be required.

**Precipitation of Severe Opioid Withdrawal:** Use in patients who are opioid dependent may precipitate opioid withdrawal characterized by body aches, diarrhea, increased heart rate (tachycardia), fever, runny nose, sneezing, goose bumps (piloerection), sweating, yawning, nausea or vomiting, nervousness, restlessness or irritability, shivering or trembling, abdominal cramps, weakness, and increased blood pressure. In neonates, opioid withdrawal may be life-threatening if not recognized and properly treated and may be characterized by convulsions, excessive crying, and hyperactive reflexes. Monitor for the development of opioid withdrawal.

**Risk of Cardiovascular (CV) Effects:** Abrupt postoperative reversal of opioid depression may result in adverse CV effects. These events have primarily occurred in patients who had pre-

existing CV disorders or received other drugs that may have similar adverse CV effects. Monitor these patients closely in an appropriate healthcare setting after use of naloxone hydrochloride.

The following adverse reactions were observed in a NARCAN Nasal Spray clinical study: increased blood pressure, musculoskeletal pain, headache, nasal dryness, nasal edema, nasal congestion, and nasal inflammation.

See Instructions for Use and full prescribing information in the use of this product. [Click here](#)

To report SUSPECTED ADVERSE REACTIONS, contact Adapt Pharma, Inc. at 1-844-4NARCAN (1-844-462-7226) or FDA at 1-800-FDA-1088 or [www.fda.gov/medwatch](http://www.fda.gov/medwatch).

Free NARCAN® Nasal Spray High School Program  
Order and Terms and Conditions

Free NARCAN® Nasal Spray High School Program  
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Free NARCAN® Nasal Spray High School Program  
Order and Terms and Conditions

The High School and/or State School District identified below (herein, the “School”) hereby acknowledges and agrees the NARCAN® (naloxone hydrochloride) Nasal Spray 4mg (“NARCAN®”, NDC # 69547-353-02) will be made available by Adapt Pharma, Inc. (“Adapt Pharma”) and distributed through Smith Medical Partners, LLC (“SMP”) to the School free of charge under the Free NARCAN® (naloxone hydrochloride) High School Program. This program is conditioned upon the undersigned completing the following certification and the School represents and warrants to Adapt Pharma and SMP the following:

1. The undersigned is a school or school district whose primary purpose is education for students in grades 9 through 12 and is licensed as an educational facility.
2. The School will only purchase, receive and use NARCAN® in accordance with all applicable laws, rules and regulations. In addition, the School will provide to Adapt and/or SMP the appropriate medical license of the registered medical advisor representing the School.
3. The School is solely responsible for the proper and safe usage of the product, and training of any school personnel who administer NARCAN® and will indemnify Adapt Pharma and SMP against any and all claims regarding the administration of the NARCAN® product.
4. NARCAN® received by the School will be for the School’s own use and the School shall not sell or transfer NARCAN® received pursuant to the Free NARCAN® High School Program to any non-school third party.
5. NARCAN® (naloxone hydrochloride) 4mg nasal spray received under this program is not returnable or refundable.

6. The order quantity pursuant to the Free NARCAN® (naloxone hydrochloride) High School Program is limited to one unit per School.

7. Adapt Pharma will fulfil or refuse orders, or amend the Terms and Conditions, or discontinue the Free NARCAN® Program, at its sole discretion. The individual signing the Purchase Order and Terms and Conditions has all requisite authority to do so on behalf of the School. All of the information provided by the School is true, complete and accurate. Please fax/scan the signed completed Certification Form to Smith Medical Partners, LLC For program questions, please call Adapt Pharma @ 844-462-7226 FAX Number: (630) 622-4955 Scan/Email: adaptschool@smpspecialty.com

Authorized Representative School / School District

Print Name Name of School / District

Signature Address

Date City, State, Zipcode

Prescriber License # / State Telephone Number Contact Person

Email

If the requesting organization is a School District representing multiple/individual schools, a listing of all schools that will receive the free NARCAN® product must be provided.

## STANDING ORDER CERTIFICATION FORM

Practitioner Name:

Practitioner Address:

Practitioner Phone:

Date:

### Shipment Information

Recipient Name:

Recipient Title:

Recipient Address:

By signing this Certification form, I certify that, under applicable state law, I may (1) purchase and possess quantities of EpiPen® (epinephrine injection, USP) or EpiPen Jr® (epinephrine injection, USP) Auto-Injectors (the "Product"), (2) prescribe, furnish and administer the Product to patients, (3) issue standing orders or otherwise delegate to appropriate persons the authority to prescribe, furnish or administer the Product to a student at a school or involved in a school-related activity, and (4) ship, or direct shipment of, quantities of the Product to a school for

# POLICY

prescribing, furnishing or administering to a student at the school or involved in a school-related activity.

Practitioner Signature: \_\_\_\_\_

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

**Adopted July 15, 2021**

## Promotion and Retention Policy Policy # 150310

The mission of BelovED Community Charter School is to prepare students to succeed in college and in life. To fulfill that mission, the Board of Trustees recognizes that students should be placed at the grade levels to which they are best adjusted academically, socially, emotionally, and developmentally and which are age appropriate.

While BelovED's educational program provides for the continuous progress of students from grade to grade, with students spending one year in each grade, the Board of Trustees recognizes that, in some instances, students may benefit by repeating a grade level. The decision to retain a student will be made in consultation with the appropriate school officials constituting the school team and the parent/guardian. However, the final decision for retention shall rest with the Head Dean.

Grade level promotion shall depend upon students having achieved sufficient mastery of the prerequisite skills and knowledge for the next class or grade level. Throughout the year, teachers will assess students' mastery of sequenced academic standards and respond with appropriate interventions to help students progress academically.

To determine if students meet BelovED's standards mastery benchmarks for grade-level promotion, periodic, mid-course, and end-of-course tests will be given in each academic class and a weighted-average of each student's results will be calculated to yield a student score for the class. An overall score will also be calculated for each student's performance across academic subjects, with English Language Arts (ELA) and Math weighted more heavily. Students in grades one to five may be automatically retained who: fail ELA and Math or have a failing overall average without the option of summer school. Kindergarten students will be retained if they are achieving significantly below grade level based on weekly and term assessments.

Summer School is offered to different classes of students:

1. *Students who are being retained.* Summer School is *recommended* for these students to bring them closer to the level that they need to be at in order to successfully master the academic standards (i.e., skills and knowledge items) of the grade in which they are being retained.
2. *Students who are being promoted but lack full mastery of grade level academic standards.* Summer School is *recommended* for students with a low but passing average in Math or ELA to better prepare them for the next grade level.
3. *Students whose retention is uncertain.* Summer School is *required* for students at risk of failing both Math and ELA or achieving a failing overall average in either subject. Promotion for these students is conditioned on the student successfully completing Summer School thereby meeting BelovED's research-based, standards mastery benchmarks for grade-level promotion. Completion of summer school does NOT guarantee promotion.

For students who meet the requirements for promotion, but have barely passing averages in Math or ELA, recommended academic interventions shall continue even after they enter the higher class or grade.

The school shall provide parents/guardians with regular written information, including report cards, relating to their children's academic scores, personal growth, attendance records and

disciplinary records. The school shall inform parents/guardians when formative assessment data leads to their children receiving academic interventions and shall explain how these parents/guardians can support this work and help their children progress academically. Teachers shall endeavor to meet with parents/guardians on a periodic, scheduled basis to provide them with a face-to-face review of their children's learning progress, and shall call when academic or behavioral issues warrant so parents/guardians are made aware of and can help solve the problem.

Following each trimester, the school shall notify the parents/guardians of children whose pace of standards mastery puts them at substantial risk of not meeting the school's requirements for grade-level promotion. Parents/guardians shall be reminded of the school's promotion/retention policies, its Summer School requirements, and what they can do to support the school's academic interventions and help their children progress academically.

In May, teachers shall call and/or meet with parents/guardians whose children will need to attend Summer School and shall inform them of the subject areas in which their children need to increase their standards mastery, and what these parents/guardians can do to assist their children

If, after attending Summer School, a student whose retention is recommended still does not meet the standards mastery benchmarks necessary for promotion, staff shall call and/or meet with the student's parents/guardians to inform them that their child will be retained in their current grade.

If a parent/guardian wishes to appeal promotion/retention decisions, they may first petition the School Grievance Committee consisting of parents and teachers. If the parent/guardian wishes to appeal the decision of the Grievance Committee, the parent/guardian may petition the Board of Trustees.

Nothing in this Policy shall obligate the School to provide interventions beyond those required by law.

**Revised August 16, 2018**

## **Rice Notices**

Whenever a board of trustees meeting agenda item concerns a school employee's employment and/or terms and conditions of employment, the School Business Administrator shall provide the Employee written notice (a "Rice Notice") -- either by email, surface mail or certified mail -- of the employee right to have any board discussion relating to the agenda item take place in public session.

A board agenda item which relates to the elimination of one or more positions, the termination of an employee's employment, the changing of an employee's job description, the re-assigning of an employee to a new position mid-year, the accepting of an employee's resignation, the approving of an employee's leave of absence, or the renewing of employees' employment are all examples of agenda items covered by this policy.

**Adopted March 16, 2017**

## **School Management and Organization**

### **Policy # 180315**

While BelovED Community Charter School's mission and its academic and non-academic goals for its scholars remain the same from year to year, its management and organizational challenges constantly change as the school grows in enrollment, staff and grade level-span.

To meet these challenges, the Board of Trustees shall, on at least an annual basis, review and revise the management and organizational structure it has devised for the school.

This shall include not only revisions to the school's table of organization, but also to its leadership and staff titles, and to the job descriptions (including, among other things, reporting relationships, responsibilities and qualifications) of each position.

In the interest of transparency and organizational effectiveness, the Board and school leadership shall endeavor, by the middle of each school year, to: develop plans for the school's management and organizational structure for the school year to follow; communicate such plans to school staff; and publically post positions to be newly filled.

Also in the interest of transparency and organizational effectiveness, the Board shall ensure that its plan for the school's management and organizational structure for the school year ahead is broadly reported to stakeholders through the inclusion of a planned table of organization for the coming school year in the school's annual report.

The publication or general publicizing of a planned table of organization shall not preclude the board from approving revisions to the school's management and organizational structure, or to job titles and descriptions, during the course of a school year as evolving organizational needs become apparent. Such intra-school year revisions may be effectuated through the board's approval of specific table of organization, title or job description revisions; through the Board's approval of a hire for a position that was not listed on the most recently publicized table of organization; or through the board's approval of a hire for a position that was listed on the most recently publicized table of organization, but for which the job description is being revised to meet emergent organizational needs.

**Adopted March 15, 2018**

## **School Parent Scholar Compact Policy**

Educational research shows that when teachers, parents and students all accept responsibility for student learning, it accelerates.

Appreciating this, Title I of the Elementary and Secondary Education Act (ESEA) §1116(d) encourages schools, families and scholars to commit to each other that they will each do their part to fulfill their shared responsibilities for high student achievement.

We believe it is critical that our staff, parents/guardians and scholars work together as knowledgeable, mutually respectful partners to support our scholars' learning, so it shall be the policy of BelovED Community Charter School, at the beginning of each school year, to distribute a School-Parent-Scholar Compact to the parents/guardians of BelovED scholars.

The Compact shall include pledges made by BelovED and separate pledges that parents/guardians and students shall be encouraged to make whereby each party commits to doing its part to achieve high academic achievement by the scholar and to build a partnership between the parties that helps the scholar master all of New Jersey's challenging state academic standards.

Further, the Compact shall request that parents/guardians review it with their BelovED scholars and that each party consider the pledges the Compact is asking the parties to make, commit to fulfilling those pledges, sign the document as a signal of their commitment; and then ensure that the executed Compact is returned to the school by early October.

By regulation, among the pledges BelovED makes, it must commit that it will:

1. Provide high-quality curriculum and instruction in a supportive and effective learning environment that enables the participating children to meet the State's student academic achievement standards
2. Hold parent-teacher conferences (at least annually in elementary schools) during which this compact will be discussed as it relates to the individual child's achievement.
3. Provide parents with frequent reports on their children's progress.
4. Provide parents access to staff; and
5. Provide parents opportunities to volunteer and participate in their child's class, and to observe classroom activities,

To foster the shared sense of responsibility for scholar learning and the school-parent-scholar partnership being sought, this Compact's language and pledges are to be reviewed annually as part of BelovED's Parent and Family Engagement process. As part of this annual review, jointly developed updates of policy language and procedure that do not contravene policy elements mandated by ESEA §1116(d) may be recommended by the school's Executive Office/Lead person for adoption.

The date of the policy being updated shall be noted on the policy and the revised policy shall be that distributed to parents at the beginning of the following school year.

**Adopted September 22, 2022**

## **Streamline Tenure Policy**

To fulfill its mission, BelovED Community Charter School (“BelovED”) has sought and will continue to seek Teaching Staff Members, Secretaries and Janitors of the highest caliber and it will invest in the professional development of its staff members. Naturally, it will want to retain its most successfully developed, highest-performing staff members and to that end, it will work to provide a collegial working environment and it will recognize and reward these staff members in special ways. One way it shall recognize and reward its highest-performing Teaching Staff Members, Secretaries and Janitors is through the granting of “Streamline Tenure” pursuant to law.

Streamline Tenure at BelovED Community Charter School (“BelovED”) shall not be construed as a guarantee of the holding of a particular position, nor as a guarantee of employment. Rather, it shall be construed as a right earned by eligible, high-performing employees not to be dismissed or reduced in salary except for Inefficiency, Incapacity, or Conduct Unbecoming.

All of BelovED Community Charter School’s Teaching Staff Members, Secretaries and Janitors shall acquire these Streamline Tenure rights after five consecutive, full academic years of Effective Employment as determined, for Teachers, by BelovED’s Teacher Evaluation System and its uniform policies and procedures, and for Secretaries and Janitors, by BelovED’s evaluation procedures for those positions and its uniform policy and procedures.

- For the purposes of this policy, “Teaching Staff Members” shall be defined as all staff members holding a position that requires per regulations a New Jersey Department of Education certificate. (Thus, for example, BelovED’s certified School Nurse shall be deemed a Teaching Staff Member.)
- For the purposes of determining “Efficiency” and accumulating consecutive years of “Effective Employment” towards tenure, Teaching Staff Members shall be designated as meeting or exceeding BelovED’s high standard of effectiveness as per the detailed criteria, processes, and procedures that comprise BelovED’s Evaluation System for Teachers.
  - Teaching Staff Members who are evaluated as having met or exceeded BelovED’s high standard of effectiveness during the course of a working year shall be deemed to have been Efficient. If they served a full academic year while earning that Efficient designation, they will have accumulated a year of Effective Employment.
  - Teaching Staff Members who are evaluated as not having met or exceeded BelovED’s high standard of effectiveness during the course of a working year shall be deemed to have been Inefficient and will not be credited

with a year of Effective Employment whether they served the full academic year or not.

For the purposes of determining “Efficiency” and accumulating consecutive years of “Effective Employment” towards tenure, Secretaries and Janitors shall be designated as meeting or exceeding BelovED’s high standard of effectiveness as per BelovED’s evaluation procedures for those positions and its uniform policy and procedures.

- o Secretaries and Janitors who are evaluated as having met or exceeded BelovED’s high standard of effectiveness during the course of a working year shall be deemed to have been Efficient. If they served a full academic year while earning that Efficient designation, they will have accumulated a year of Effective Employment.
- o Secretaries and Janitors who are evaluated as not having met or exceeded BelovED’s high standard of effectiveness during the course of a working year shall be deemed to have been Inefficient and will not be credited with a year of Effective Employment whether they served the full academic year or not.

## Commissioner Discretion

The Commissioner may void acquired streamline tenure status for all applicable charter school employees if stipulated in the terms of probation pursuant to N.J.A.C. 6A:11-2.4.

## Streamline Tenure Disputes

In accordance with the provisions of N.J.A.C. 6A:11-6.3, and seeking to establish a uniform process, including procedures and timelines, for hearing streamline tenure disputes, the Board of Trustees adopts the policy that the following procedures and timelines shall be followed for hearing streamline tenure disputes:

1. The Head Dean shall provide written notice to the employee of the charges. The written notice of the charges shall include a statement of evidence under oath to support such charges and shall be hand-delivered with a signed acknowledgment of receipt by the employee or by certified mail with a return receipt. The charges may be inefficiency, incapacity, unbecoming conduct, or other just cause.
2. The tenured employee shall have an opportunity to submit to the Head Dean a written statement of position and a written statement of evidence under oath with respect to the charges. The tenured employee may also request a hearing to dispute the charges. The hearing shall be before an *ad hoc* committee comprised of no less than two trustees. The Board of Trustees

shall appoint the *ad hoc* committee and its chairperson. The hearing shall be transcribed. Exhibits shall be duly entered into evidence. The rules of evidence shall be the same as applicable to administrative law hearings per *N.J.A.C.* 1:1-15 et seq. The *ad hoc* committee chairperson shall preside over the hearing. At the conclusion of the hearing, the *ad hoc* committee shall issue a written report, consisting of factual findings and recommended findings on whether the charge(s) is substantiated.

3. The employee's written statement of position, a written statement of evidence under oath with respect to the charges, and the request for a hearing with the Board shall be submitted to the Head Dean no later than fifteen days after receipt of the written notice of the charges.
4. If a hearing is requested, the tenured employee shall be provided with:
  - a. An opportunity to be represented by legal counsel, at the employee's expense;
  - b. A list of the witnesses, no later than five days before the hearing; and
  - c. An opportunity to confront and cross-examine witnesses and to produce his or her own witnesses or affidavits.
5. If a hearing is requested by the employee it shall be completed no later than thirty calendar days after the Board of Trustees' receipt of the tenured employee's response to the charges, barring any unforeseen circumstances warranting an extension of such time.
6. The Board of Trustees shall review the charges and the evidence to support the charges; the employee's written statement of position and written statement of evidence with respect to the charges, and the information obtained at the hearing, if a hearing was held. The Board of Trustees shall make a determination as to whether the charges have been substantiated by a preponderance of competent and credible evidence in the record and whether the tenured employee shall be dismissed or reduced in compensation.
7. The Board of Trustees shall receive and consider a record of the hearing's proceedings, including the *ad hoc* committee report. A written decision reflecting the Board of Trustees' determination whether to dismiss or reduce in compensation the tenured employee must be issued within ten days of the determination. The Board of Trustees' written decision shall include, at a minimum:
  - a. A summary of evidence considered;

- b. Factual findings relative to each charge; and
  - c. A determination whether each charge was substantiated.
8. Upon receipt of the Board of Trustees' written decision finding that a charge has been substantiated, the employee shall have fifteen days to submit to the Commissioner of Education a written appeal of the Board of Trustees' decision, pursuant to law.
  9. The Commissioner of Education decision shall constitute a final agency decision appealable to the New Jersey Superior Court Appellate Division.

Nothing in this policy will be deemed to confer tenure on any employee who serves in a position not listed above and for whom tenure is not provided by law.

N.J.A.C. 6A:11-6.2; 6A:11-6.3; 6A:11-6.4

Adopted: June 11, 2015

## Wellness and Nutrition Policy

The board believes that children need access to healthful foods and opportunities to be physically active in order to grow, learn, and thrive, and that good health fosters student attendance and education.

Obesity rates have doubled in children and tripled in adolescents over the last two decades, and physical inactivity and excessive calorie intake are the predominant causes of obesity. Heart disease, cancer, stroke, and diabetes are responsible for two-thirds of deaths in the United States, and major risk factors for those diseases, including unhealthy eating habits, physical inactivity, and obesity, often are established in childhood. Further, the items most commonly sold from school vending machines, school stores, and snack bars include low-nutrition foods and beverages, such as soda, sports drinks, imitation fruit juices, chips, candy, cookies, and snack cakes.

To promote healthful behavior in the school, the board is committed to encouraging its students to consume fresh fruits, vegetables, lowfat milk and whole grains. The board is also committed to encouraging students to select and consume all components of the school meal.

In order to promote and protect children's health, well-being, and ability to learn, the board is committed to providing school environments that support healthy eating and physical activity and will ensure that:

- A. All students will have opportunities, support, and encouragement to be physically active on a regular basis.
- B. Foods and beverages sold or served at school will meet the nutrition recommendations of the *U.S. Dietary Guidelines for Americans*, and the USDA nutrition standards for National School Lunch, School Breakfast and/or After School Snack Programs. The school will regulate the types of food and beverage items offered outside the federal meal requirements, such as ala carte sales, vending machines, school stores, and fundraisers.
- C. All students will be provided with adequate time for student meal service and consumption in a clean, safe, and pleasant dining environment. Lunch and recess or physical education schedules will be coordinated with the meal service.
- D. To the maximum extent practicable, the school will participate in available federal school meal programs (including the School Breakfast Program, National School Lunch Program including- After School Snack Programs, Summer Food Service Program, and Child and Adult Care Food Program).
- E. Schools will provide nutrition education and physical education to foster lifelong habits of healthy eating and physical activity, and will establish linkages between health education and school meal programs, and with related community services.

- F. The board will engage students, parent/guardians, teachers, food service professionals, health professionals, and other interested community members in developing, implementing, monitoring, and reviewing school-wide nutrition and physical activity policies.

## All Schools

The following items shall not be served, sold or given out as free promotion anywhere on school property at anytime before the end of the school day:

- A. Foods of minimal nutritional value as defined by the United States Department of Agriculture.
- B. All food and beverage items listing sugar, in any form as the first ingredient.
- C. All forms of candy.

Schools shall reduce the purchase of any products containing trans fats. All snack and beverage items sold or served anywhere on school property during the school day, including items sold in a la carte lines, vending machines, snack bars, school stores and fundraisers or served in the reimbursable After School Snack Program, shall meet the following standards:

- A. Based on manufacturers nutritional data or nutrient facts labels:
  - 1. No more than eight grams of total fat per serving, with the exception of nuts and seeds.
  - 2. No more than two grams of saturated fat per serving.
- B. All beverages shall not exceed 12 ounces, with the following exceptions:
  - 1. Water.
  - 2. Milk containing two percent or less fat.
- C. Whole milk shall not exceed eight ounces.

## Elementary Schools

- A. 100 percent of all beverages offered shall be milk, water or
- B. 100 percent fruit or vegetable juices.

## Middle and High Schools

- A. At least 60 percent of all beverages offered, other than milk and water, shall be 100 percent fruit or vegetable juices.
- B. No more than 40 percent of all ice cream/frozen desserts shall be allowed to exceed the above standards for sugar, fat, and saturated fat.

## General School Requirements

Food and beverages served during special school celebrations or during curriculum, related activities shall be exempt from this policy, with the exception of foods of minimal nutritional (**FMNV**) value as defined by USDA regulations.

This policy does not apply to: medically authorized special needs diets pursuant to federal regulations; school nurses using **FMNVs** during the course of providing health care to individual students; or special needs students who's Individualized Education Program (IEP) indicates their use for behavior modification.

Adequate time shall be allowed for student meal service and consumption. Schools shall provide a pleasant dining environment. The board recommends that physical education or recess be scheduled before lunch whenever possible.

The school's curriculum shall incorporate nutrition education and physical activity consistent with the New Jersey Department of Education Core Curriculum Content Standards.

The lead person will specifically address the issue of biosecurity for the school food service. Biosecurity may be part of the plans, procedures and mechanism for school safety.

The board is committed to promoting the nutrition policy with all food service personnel, teachers, nurses, coaches and other school administrative staff so they have the skills they need to implement this policy and promote healthy eating practices. The board will work toward expanding awareness about this policy among students, parent/guardians, teachers and the community at large.

The lead person shall develop regulations consistent with this policy, including a process for measuring the effectiveness of its implementation, and designating personnel within each school with operational responsibility for ensuring the school is complying with the policy.

**Adopted May 16, 2019**