

North Side   
Community  
School

**POLICY**

## Table of Contents

Investment	
Policy.....	8
Scope.....	8
General Fund.....	8
General Objectives.....	8
Safety.....	8
Liquidity.....	9
Yield.....	9
Standards of Care.....	9
Prudence.....	9
Ethics and Conflicts of Interest.....	9
Delegation of Authority.....	10
Investment Transactions.....	10
Authorized Financial Dealers and Institutions.....	11
Internal Controls.....	11
Deliver Vs. payment.....	11
Suitable and Authorized Investments.....	11
Investment Types.....	11
Security Selection.....	12
Investment Restrictions and Prohibited Transactions.....	13
Collateralization.....	13
Repurchase Agreements.....	13
Investment Parameters.....	14
Diversification.....	14
Maximum Maturities.....	14
Reporting.....	14
Methods.....	15
Performance Standards.....	15

Policy Considerations.....	15
Exemption.....	15
State of Missouri Investment Policies/State law.....	15
Adoptions/Revisions.....	15
Control, Budget, and Fiscal Management.....	15
Fiscal management.....	15
Segregation of Duties.....	15
Budget Transfers.....	16
Purchasing Procedures.....	16
Record Keeping.....	16
Property Inventory.....	16
Payroll Services.....	17
Attendance Accounting.....	17
Annual Financial Audit.....	17
Procurement Policy.....	17
Procedures for Procurement Transactions.....	18
Methods of Procurement Affecting.....	18
Contract Cost and Price.....	20
Purchasing Policy.....	20
Conflict of Interest.....	21
Purchasing Procedures.....	21
Military and Religious Leave.....	23
Mandatory Reporting.....	23
Workplace Safety.....	23
Service and Instruction for Students with Disabilities.....	23
Communicable Diseases.....	24
Health Records.....	24
Student Educational Records.....	24
Governance.....	24
Policies and Procedures.....	25

Administrative Guidelines Travel and Reimbursement.....	25
Hiring.....	26
Terms of Employment.....	27
Equal Employment Opportunity.....	29
Disability Accommodation.....	29
Life-Threatening Illnesses in the Workplace.....	30
HIPAA.....	30
End of Employment.....	30
Jury Duty.....	30
Safety.....	31
Computers and Internet Usage .....	31
Conflicts of Interest.....	32
Employee Conduct and Work Rules.....	32
Drug and Alcohol Use.....	33
Sexual and Unlawful Harassment.....	33
Discipline Policy and Process.....	33
Grievance Process.....	34
Nutrition Guidelines.....	35
Fundraising Exemption to Nutrition Guidelines.....	35
Water and Milk.....	35
Nutrition Education.....	35
Nutrition Promotion.....	36
Physical Activity.....	37
Family Involvement.....	38
Marketing and Advertising.....	39
Mealtimes.....	39
Outdoor Air Quality.....	40
Staff Development and Training.....	40
Tobacco.....	41
Oversight and Evaluation.....	41

Monitoring.....	41
Policy Review.....	41
Professional Staff – Certified and Administrative Staff.....	42
Termination of Employment/Service.....	42
Appeal Process.....	42
Security Check Processing and Fees.....	43
Types of Security Checks Required.....	43
Procedural Steps.....	43
Fixed Assets.....	44
Operating Reserve.....	45
Financial Stabilization Reserve.....	46
State and Federal Programs Administration.....	46
Vacation.....	47
Holidays.....	48
Sick Leave.....	48
Bereavement Leave.....	49
Personal Leave.....	49
Sanctions for Nonpayment.....	52
Policy on Background Checks.....	53
Internal Control Policy.....	54
Organizational Controls.....	54
Financial Controls.....	54
Process and Procedure Controls.....	54
Documentation Controls.....	54
Security Controls.....	55
Suspension and Expulsion.....	55
Discipline Policy.....	55
Promotion/Retention Process.....	56
Medication Policy.....	57
Dissolution of Assets.....	57

Reduction in Force.....	57
Reporting Violent Behavior.....	58
Admissions/Enrollment.....	58
Harassment.....	58
Instruction for Homeless Students.....	59
Enrollment/Placement.....	59
Services.....	60
Records.....	60
Coordinator.....	60
Resolving Grievances.....	61
Level I.....	61
Level II.....	61
Level III.....	61
Level IV.....	61
Identification.....	62
Services.....	62
Seclusion, Restraint, and Corporal Punishment.....	63
Time out.....	63
Seclusion.....	63
Isolation.....	63
Physical Restraint.....	64
Mechanical Restraint.....	64
Chemical Restraint.....	64
Communication and Training.....	64
Parental Notification.....	64
School Personnel Training.....	65
Student with Disabilities.....	65
Reports on Use of Seclusion, Isolation, Restraint or Aversive Behavior Interventions.....	65
Corporal Punishment.....	66
School Safety Inspections.....	66

Buildings.....	66
Vehicles and Equipment.....	66
Fire Extinguishers.....	66
Hazardous Materials Storage Areas.....	66
Title IX.....	67
Section 504.....	67
Parent/Family Involvement Goals and Plan.....	67
Title I, Migrant Education (MEP) and Limited English Proficiency (LEP) Programs.....	69
Title I Program Parent Involvement.....	69
Migrant Education Program Parent Involvement.....	70
Limited English Proficiency Program Parent Involvement .....	70
Policy Evaluation.....	70
Truancy, Child Abuse and Neglect.....	70
Eye Protection.....	70
Textbooks.....	72
Allowability Procedure (federal grants).....	73
Expending Grant Fund .....	73
Direct and Indirect Costs.....	73
Direct Cost Rate.....	74
Determining Allowability of Costs.....	75
Factors Affecting Allowability of Costs.....	75
Requesting Prior Approval.....	78
Selected Items of Cost - 2 CFR Part 200, Subpart E.....	79
Cost That Require Special Attention.....	84
Budget Policy.....	84
Budget Development and Adoption Process.....	85
Budget Criteria and Standards.....	85
Budget Amendments.....	86
Initial Budget Adoption.....	86

School Accounting System.....	86
Accounting System Design.....	86
Control Objective .....	86
Major Controls.....	86
General Accounting Activity.....	87
Control Objective.....	87
Major Controls.....	87
Audit Trail.....	87
Procedures.....	87
Account Reconciliation and Close-out.....	88
Control Objective.....	88
Major Control.....	88
Procedures.....	88
Cash Management Procedures.....	89
Cash Receipts.....	89
Control Objective.....	89
Major Controls.....	89
Federal Funds.....	90
Sunshine Law.....	92
School Volunteers.....	93
Definitions.....	94
All Volunteers.....	94
Programs for English Language Learners.....	95
Identification.....	96
Screened Volunteers.....	97
Possession of a Weapon or Dangerous Instrument.....	98
Active School Shooter Policy.....	99
VICC.....	100
Official School Year and School Day.....	100
Human Sexuality and Sex. Trans. Diseases.....	100



Reading Instructions.....	100
Student Fees.....	100
Annual Report.....	101
By-Laws of Board of Directors.....	102
Article I - Offices, Records, Seal, Purposes.....	103
Article II - Non Discrimination Policy.....	103
Article III - Directors.....	104
Article IV - Special Advisors.....	107
Article V - Meetings.....	107
Article VI - Officers.....	109
Article VII - Executive Director .....	111
Article VIII - Custodians, Depositories, and Bond.....	111
Article IX - Fiscal Year.....	112
Article X - Amendments.....	113
Meetings - Article V.....	114
Directors - Article III.....	114

## **INVESTMENT POLICY**

### **Scope**

This policy applies to the investment of all operating funds of the North Side Community School, including the following:

#### **1. General Fund**

This policy is intended as a guideline for NSCS staff to follow in structuring the investment portfolio, formulating investment strategies, and making investment decisions. The investment policy clarifies the roles and responsibilities, establishes parameters for permissible investments, and sets forth principles of portfolio diversification.

## **General Objectives**

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:

### **1. Safety**

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

#### **a. Credit Risk**

The North Side Community School will minimize credit risk, the risk of loss due to the failure of the security issuer or backer, by:

- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisors with which the NSCS will do business.
- Diversifying the portfolio so that potential losses on individual securities will be minimized.

#### **b. Interest Rate Risk**

The North Side Community School will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
- Investing operating funds primarily in shorter-term securities

### **2. Liquidity**

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). A portion of the portfolio also may be placed in bank deposits or repurchase agreements that offer same-day liquidity for short-term funds.

### **3. Yield**

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk

securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal.
- A security swap would improve the quality, yield, or target duration in the portfolio.
- Liquidity needs of the portfolio require that the security be sold.

## **Standards of Care**

### **1. Prudence**

The standard of care to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal liability for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion to the governing body and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

### **2. Ethics and Conflicts of Interest**

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the NSCS.

### **3. Delegation of Authority**

Authority to manage the investment program is granted to the NSCS Executive Director, who shall have the authority to delegate the Director of Finance as the investment officer of the NSCS. The Director of Finance shall maintain a computer database for all investment records and files containing investment data. The Director of Finance can delegate duties to an external money manager, but he/she cannot delegate authority or fiduciary responsibility. The Director of Finance should closely monitor the actions of these individuals to ensure they are consistent with the NSCS’s investment policy and philosophy, and demand that external managers provide timely reports that comply with the requirements of the law. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the

investment officer. The investment officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

## **Investment Transactions**

### **1. Authorized Financial Dealers and Institutions**

A list will be maintained of financial institutions authorized to provide investment transactions. In addition, a list also will be maintained of approved security broker/dealers selected by creditworthiness as determined by the investment officer. These may include “primary” dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule). The North Side Community School may designate one financial institution to manage the purchasing, sales and investment activity reporting.

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- Audited financial statements.
- Proof of National Association of Securities Dealers (NASD) certification.
- Proof of state registration.
- Completed broker/dealer questionnaire.
- Certification of having read and understood and agreeing to comply with the North Side Community School’s investment policy.

An annual review of the financial condition and registration of qualified financial institutions and broker/dealers will be conducted by the investment officer. As part of this annual review compliance to the NSCS’s investment policy by the financial institution should be reviewed.

Any financial institution that is selected to do business with the North Side Community School must be able to commit to a contact individual and be able to provide reports in a format acceptable to the North Side Community School.

### **2. Internal Controls**

The investment officer is responsible for establishing and maintaining an internal control structure that will be reviewed annually with the North Side Community School’s independent auditor. The internal control structure shall be designed to ensure that the assets of the North Side Community School are protected from loss, theft or misuse and to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits require estimates and judgments by management.

The internal controls shall address the following points:

- Control of collusion.
- Separation of transaction authority from accounting and record keeping.
- Custodial safekeeping.

- Avoidance of physical delivery securities.
- Clear delegation of authority to subordinate staff members.
- Written confirmation of transactions for investments and wire transfers.
- Development of a wire transfers agreement with the lead bank and third party custodian.

### **3. Delivery vs. Payment**

All trades where applicable will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in eligible financial institutions prior to the release of funds. All securities shall be perfected in the name or for the account of the North Side Community School and shall be held by a third-party custodian as evidenced by safekeeping receipts.

## **Suitable and Authorized Investments**

### **1. Investment Types**

In accordance with and subject to restrictions imposed by current statutes, the following list represents the entire range of investments that the North Side Community School will consider and which shall be authorized for the investments of funds by the North Side Community School.

- a. United States Treasury Securities. The NSCS may invest in obligations of the United States government for which the full faith and credit of the United States are pledged for the payment of principal and interest.
- b. United States Agency Securities. The NSCS may invest in obligations issued or guaranteed by any agency of the United States Government as described in V. (2).
- c. Repurchase Agreements. The NSCS may invest in contractual agreements between the NSCS and commercial banks or primary government securities dealers. The purchaser in a repurchase agreement (repo) enters into a contractual agreement to purchase U.S. Treasury and government agency securities while simultaneously agreeing to resell the securities at predetermined dates and prices.
- d. Collateralized Public Deposits (Certificates of Deposit). Instruments issued by financial institutions, which state that specified sums have been deposited for specified periods of time, and at specified rates of interest. The certificates of deposit are required to be backed by acceptable collateral securities as dictated by State statute.

### **2. Security Selection**

The following list represents the entire range of United States Agency Securities that the NSCS will consider and which shall be authorized for the investment of funds. Additionally, the following definitions and guidelines should be used in purchasing the instruments:

- a. U.S. Govt. Agency Coupon and Zero Coupon Securities. Bullet coupon bonds With no embedded options.
- b. U.S. Govt. Agency Discount Notes. Purchased at a discount with maximum maturities of one (1) year.
- c. U.S. Govt. Agency Callable Securities. Restricted to securities callable at par only with final maturities of five (5) years.
- d. U.S. Govt. Agency Step-Up Securities. The coupon rate is fixed for an initial term. At coupon date, the coupon rate rises to a new, higher fixed term. Restricted to securities with final maturities of five (5) years.
- e. U.S. Govt. Agency Floating Rate Securities. The coupon rate floats off one index. Restricted to coupons with no interim caps that reset at least quarterly.
- f. U.S. Govt. Mortgage Backed Securities. Restricted to securities with final maturities of five (5) years.

### **3. Investment Restrictions and Prohibited Transactions**

To provide for the safety and liquidity of the North Side Community School's funds, the investment portfolio will be subject to the following restrictions:

- a. Borrowing for investment purposes ("Leverage") is prohibited.
- b. Instruments known as Structured Notes (e.g. inverse floaters, leveraged floaters, and equity-linked securities) are not permitted. Investment in any instrument, which is commonly considered a "derivative" instrument (e.g. options, futures, swaps, caps, floors, and collars), is prohibited.
- c. Contracting to sell securities not yet acquired in order to purchase other securities for purposes of speculating on developments or trends in the market is prohibited.

### **4. Collateralization**

Collateralization will be required on two types of investments: certificates of deposit and repurchase agreements in addition to any excess cash not covered by FDIC. The market value (including accrued interest) of the collateral should be at least 100%.

For certificates of deposit, the market value of collateral must be at least 100% or greater of the amount of certificates of deposits plus demand deposits with the depository, less the amount, if any, which is insured by the Federal Deposit Insurance Corporation, or the National Credit Union Share Insurance Fund.

All securities, which serve as collateral against the deposits of a depository institution, must be safe kept at a non-affiliated custodial facility. Depository institutions pledging collateral against deposits must, in conjunction with the custodial agent, furnish the necessary custodial receipts within five business days from the settlement date.

The North Side Community School shall have a *depository contract and pledge agreement* with each safekeeping bank that will comply with the Financial Institutions, Reform, Recovery, and Enforcement Act of 1989 (FIRREA). This will ensure that the North Side Community School's security interest in collateral pledged to secure deposits is enforceable against the receiver of a failed financial institution.

## **5. Repurchase Agreements**

The securities for which repurchase agreements will be transacted will be limited to U.S. Treasury and government agency securities that are eligible to be delivered via the Federal Reserve's Fed wire book entry system. Securities will be delivered to the North Side Community School's designated Custodial Agent. Funds and securities will be transferred on a delivery vs. payment basis.

## **Investment Parameters**

### **1. Diversification**

The investments shall be diversified to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer, or specific class of securities. Diversification strategies shall be established and periodically reviewed. At a minimum, diversification standards by security type and issuer shall be:

- a. U.S. treasuries and securities having principal and/or interest guaranteed by the U.S. government..... 100%
- b. Collateralized time and demand deposits.....100%
- c. U.S. Government agencies, and government sponsored enterprises.....no more than 60%
- d. Collateralized repurchase agreements.....50%
- e. U.S. Government agency callable securities.....no more than 30%

### **2. Maximum Maturities**

To the extent possible, the North Side Community School shall attempt to match its investments with anticipated cash flow requirements. Investments shall mature and become payable not more than five (5) years from the date of purchase. The NSCS shall adopt weighted average maturity limitations that should not exceed three (3) years and is consistent with the investment objectives.



Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as in bank deposits or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

## **Reporting**

### **1. Methods**

The investment officer shall prepare an investment report annually, including a management summary that provides an analysis of the status of the current investment portfolio and transactions made over the last year. This management summary will be prepared in a manner that will allow the North Side Community School to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report will be provided to the Board. The report will include the following:

- Listing of individual securities held at the end of the reporting period.
- Realized and unrealized gains or losses.
- Listing of investment by maturity date.

### **2. Performance Standards**

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. performance shall be compared on a regular basis.

## **Policy Considerations**

### **1. Exemption**

Any investment currently held that does not meet the guidelines of this policy shall be exempt from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

### **2. State of Missouri Investment Policies/State law**

Periodic reviews of Missouri law and Missouri State investment policy to insure the NSCS's investment policy is within state law and policy guidelines.

### **3. Adoptions/Revisions**

This policy shall be adopted by resolution of the North Side Community School's Board. After policy approval by the Board, this policy shall be reviewed annually by the investment officer and recommended changes will be presented to the school board for consideration.

## **Controls, Budget, and Fiscal Management**

### **1. Fiscal Management**

North Side Community School will maintain in effect the following principles in its ongoing fiscal management practices to ensure that, (1) expenditures are authorized by and in accord with amounts specified in the board-adopted budget, (2) the school's funds are managed and held in a manner that provides a high degree of protection of the school's assets, and (3) all transactions are recorded and documented in an appropriate manner.

## **2. Segregation of Duties**

North Side Community School will develop and maintain simple check request and purchase order forms to document the authorization of all non-payroll expenditures. All proposed expenditures must be approved by the Director or Executive Director who will review the proposed expenditure to determine whether it is consistent with the Board-adopted budget and sign the check request form. All transactions will be posted in an electronic general ledger. The transactions will be posted on the ledger by someone at the School site or a contracted bookkeeper.

## **3. Budget Transfers**

The Executive Director may transfer up to \$5,000 from one unrestricted budget item to another without Board approval. Banking Arrangements North Side Community School will maintain its accounts with a federally insured commercial bank or credit union. Funds will be deposited in non-speculative accounts including federally-insured savings or checking accounts or invested in non-speculative federally-backed instruments or in the County's Pooled Money Investment Fund. The School's bookkeeper will reconcile the school's ledger( s) with its bank accounts on a monthly basis and prepare (1) a balance sheet, (2) a comparison of budgeted to actual revenues and expenditures to date, and (3) a cash flow statement. The Director-and Finance and Operations along with the Finance Committee will regularly review these statements. The School will deposit all funds received as soon as practical upon receipt. A petty cash fund, not to exceed \$100, may be established with an appropriate ledger to be reconciled by the school bookkeeper. All funds received shall be deposited or transferred into the school's accounts at the earliest possible convenience.

## **Record Keeping**

Transaction ledgers, canceled/duplicate checks, attendance and entitlement records, payroll records, and any other necessary fiscal documents will be maintained by school staff in a secure location for at least three years, or as long as required by applicable law, whichever is longer. Appropriate back-up copies of electronic and paper documentation, including financial and attendance accounting data, will be regularly prepared and stored in a secure off-site location, separate from the school.

## **Property Inventory**

The Director shall establish and maintain an inventory of all non-consumable goods and equipment worth over \$250. This inventory shall include the original purchase price and date, a brief description, serial numbers, and other information appropriate for documenting the school's assets. This property will be inventoried on an annual basis and lists of any missing property shall be presented to the Board.

Any excess or surplus property owned by the school may be sold or auctioned by the Director provided the Director engages in due diligence to maximize the value of the sale or auction to the school. The sale or auction of property owned by the school with a fair market value in excess of \$1,000 shall be approved in advance by the Board.

### **Payroll Services**

North Side Community School will contract with a reputable, bonded, and insured payroll contractor to prepare payroll checks, tax and retirement withholdings, tax statements, and to perform other payroll support functions. The Director will establish and oversee a system to prepare time and attendance reports and submit payroll check requests. The Director will review payroll statements monthly to ensure that (1) the salaries are consistent with staff contracts and personnel policies and (2) the proper tax, retirement, disability, and other withholdings have been deducted and forwarded to the appropriate authority.

All staff expense reimbursements will be on checks separate from payroll checks.

Upon hiring of staff, a personnel file will be established with all appropriate payroll-related documentation including a federal 1-9 form, tax withholding forms, retirement date, and an accounting of the use of sick leave.

### **Attendance Accounting**

The Director will establish and maintain an appropriate attendance accounting system to record the number of days students are actually in attendance at the School and engaged in the activities required of them by the School. The annual audit will review actual attendance accounting records and practices to ensure compliance. The attendance accounting practices will be in conformance with the Charter Schools Act and the applicable California Administrative Code sections defining Charter School Average Daily Attendance. Therefore:

- ADA will be computed by dividing the actual number of days of student attendance by the number of calendar days of instruction by the School.
- The School's instructional calendar will include at least 174 days of instruction as required by the Missouri Department of Secondary and Elementary Education. The calendar must also document that the school offers an amount of annual minutes of instruction as required pursuant to applicable law.

### **Annual Financial Audit**

The school shall annually contract for the services of an independent certified public accountant to perform an annual fiscal audit. The audit shall include, but not be limited to (1) an audit of the accuracy of school's financial statements, (2) an audit of the school's attendance accounting and revenue claims practices, and (3) an audit of the school's internal controls practices. The Audit shall be completed, reviewed by the Board, and published in a local newspaper prior to December 31 of each year.

## **Procurement Policy**

### Competition for Contract Awards

NSCS will conduct all procurement transactions in a manner providing full and open competition.

In doing so, NSCS will avoid:

- placing unreasonable requirements on firms seeking to qualify to do business;
- requiring unnecessary experience or excessive bonding;
- noncompetitive pricing practices among bidders;
- noncompetitive awards to consultants that are retainer contracts;
- organizational conflicts of interest;
- specifying only a brand name product instead of allowing an equal product to be offered;  
and
- any arbitrary actions in the procurement process.

### **Procedures for Procurement Transactions**

NSCS will ensure a clear and accurate description of the technical requirements for the material, product or service to be provided under federally related procurements. The description may include a statement of the qualitative nature of the material, product or service to be procured and when appropriate will set forth those minimum essential characteristics and standards to which it need conform in order to satisfy the intended use. Where appropriate, a "brand name or equal" description may be used to define the performance or other requirements of a procurement.

NSCS will ensure that all prequalified lists of persons, firms, or products are current and include enough qualified sources to ensure maximum open and free competition. Potential bidders will not be precluded from qualifying during the solicitations process.

### **Methods of Procurement Affecting**

Where small purchases under One Hundred Thousand (\$100,000), or rate quotation will be obtained from an adequate number of qualified sources, the following procedures will be utilized.

When procurement is by sealed bid (formal advertising), bids are publicly solicited and a firm-fixed price contract is awarded, the award will be made to the responsible bidder whose bid, conforming with all material terms and conditions of the invitation to bid, is the lowest in price. The sealed bid method is preferred for construction if the following conditions apply:

- a complete specification is available;
- two or more responsible bidders are willing and able to compete for the business;
- the procurement lends itself to a firm price contract; and
- selection of the successful bidder can be made principally on the basis of price.

If sealed bids are used, the following requirements apply:

- invitation to bid will be publically advertised and bids will be solicited from an adequate number of known suppliers providing them sufficient time to bid;
- invitation to bid will define the items or services to be bid;
- all bids will be publicly opened at a time and place described on the invitation to bid;
- firm fixed-price contract award is made to the lowest responsive and responsible bidder; and
- any and all bids may be rejected when there is a sound documented reason.

NSCS will utilize a competitive proposal method when conditions are not appropriate for the use of sealed bids. When this method is used, the following requirements will apply:

- requests for proposals will be publicized along with evaluation factors and their relative importance;
- proposals will be solicited from any adequate number of qualified sources;
- a clear method of technical evaluations of the proposals and selective of any awardee will be utilized;
- awards will be made to the firm whose proposal is most advantageous to the program with price and other factors considered; and
- this method may be used for selection of architectural and engineering firms where qualifications are evaluated and the most qualified firm is selected subject to negotiations.

Where appropriate, procurement may be made by competitive proposals through a proposal from any one source or after solicitation, competition is deemed inadequate. This method will be used when small purchase procedures, sealed bid, or competitive proposals are infeasible and one of the following applies:

- item is available from only one source;
- requiring the prime contractor, where subcontracts are to be left to utilize the steps set out above.

### **Contract Cost and Price**

NCS will perform a cost or price analysis in connection with every procurement action. At a minimum, NCS will make independent estimates before receiving bids or proposals. A cost analysis will be required when adequate price competition is lacking and for sole source procurements, unless price reasonableness can be established on the basis of catalog or mailed price. NCS will negotiate profit as a separate element of the process for each contract.

### **Purchasing Policy**

1. Purchases under \$3,000 do not require bids or quotes; however, the Finance Office may elect to do so to obtain the best price. Bids and quotes will be kept on file in the Accounting Department in accordance with the General Records Retention Schedule of the Secretary of the state of Missouri.
2. Purchases \$10,000 through \$15,000 require bids or quotes. Bids or quotes may be obtained by the Executive Director, Facilities Manager or Finance Director and kept on file in the Accounting Department in accordance with the General Records Retention Schedule of the Secretary of the state of Missouri. Under no circumstances may purchases or projects be divided in an attempt to circumvent the dollar value limits requiring bids.
3. The District attempts to participate in cooperative purchasing programs to the extent that the items purchased meet the district's specifications and needs. The bids taken by these cooperative organizations shall satisfy the district's bidding requirements for the period of time the cooperative bid is accepted.
4. Non-construction and non-renovation purchases of goods or services, where the purchase exceeds \$100,000, shall be bid All bids will be publicly opened. Under no circumstances may

projects be divided in an attempt to circumvent the dollar value limits requiring bids. No contract will be entered into or bill paid without the proper documentation and without an affirmative vote from majority of the whole Board. Even without a contract, no purchase that may exceed \$100,000 will be made without prior Board approval, unless in accordance with emergency provisions.

5. For construction or renovation of district facilities, where the purchase exceeds \$100,000, a request for sealed bids will be publicly advertised for two successive weeks in a newspaper of general circulation located in St. Louis, Missouri. All bids will be publicly opened and will be retained in accordance with the General Records Retention Schedule of the Secretary of the state of Missouri. Under no circumstances may projects be divided in an attempt to circumvent the dollar value limits requiring bids. All legal notices shall be processed and retained in the Construction Management Department.

6. The service provider must submit affidavit upon award of any service contract in excess of \$100,000 affirming that provider is currently participating in E-Verify or any other electronic verification of work program operated by the U.S. Department of Homeland Security.

7. To serve as a valid supplier, vendors must provide a completed W-9 form as required by the Internal Revenue Service. Local sources are preferred and utilized whenever possible.

### **Conflict of Interest**

1. The District shall not purchase goods or services from any employee or family member without prior review and the written consent of the Director of Finance. The Executive Director and Finance Director are precluded from purchasing from his or her own family members. Employees shall disclose during the purchasing process previous employment with an independent contractor or vendor involved in the quote or bid process.
2. Personal purchases may not be made from District vendors utilizing District accounts to obtain special pricing afforded the district. The use of the District's name, tax identification number, or any other means which infers District authorization to obtain a reduced price for any product or service being purchased for private use is expressly prohibited.

### **Purchasing Procedures**

1. All purchases of any amount must have a purchase order form. If the order is very long, you may attach a print out to the form as needed.

2. To order material valued at less than \$250, an individual must have verbal approval from either the Executive Director or Finance Director.
3. All orders over \$250 must be countersigned by either the Executive Director or Finance Director.
4. To begin the process, use the pre-printed form and notify Kavel or Brian of the number being used, the vendor and a brief explanation. This will be logged on a tracking spreadsheet.
5. The Yellow copy of the original order should be given to the Finance Director for review. After review and approval, the order will pass to Accounting for entry into our system. Accounting MUST get this copy!
6. Our Accountant will file the hard copy of the order with appropriate paperwork, and notify the Finance Director that the material has been entered into our system. The Finance Director may decide in special circumstances (i.e. high dollar volume) to personally order the material. Otherwise, he will instruct the person originating the order to contact the vendor and place the order with the vendor, using the PO number that has been assigned.. The order originator should place the order with our vendor in whatever manner he or she deems best - telephone, electronically, by fax, etc. (at this point, both our Accountant and the person originating the order should have a hard copy of the order. A Master File of all Purchase Orders will be maintained in the office of the Accountant.)
7. When the material arrives, it should be placed in the All-Purpose Room. No carton or packages should be opened until the Finance Director is notified that the material has arrived.
8. At that point he will assign an individual to open the packages, and inspect and count the contents, and verify our physical count against the packing list supplied by our vendor. The Receiving Copy of the Purchase Order MUST be completed as well.
9. Once that process is completed, the material should remain in the All-Purpose Room.
10. The packing list and Receiving Copy of the Purchase Order should immediately be given to the Finance Director. It will be his responsibility to determine when and how the contents of the shipment may actually be distributed around campus. Only the Executive Director or the Finance Director can authorize distribution of ordered and received material.
11. Once the packing list has been given to the Finance Director, it will be his responsibility to compare the packing list to our original Purchase Order to verify we received what we ordered. In certain circumstances (i.e. beginning of the year book orders) the Finance Director may designate a more appropriate individual (i.e. the Principal) to this task.
12. The packing list always must be returned to the Finance Director, and will then be attached to the original Purchase Order on file in the Accounting Department.



13. When our Accountant receives an invoice for ordered material, she/he will compare the quantity and pricing on the invoice to the quantity and pricing on our Purchase Order. If everything matches, she will process for payment. If there is an error or question, she will refer the discrepancy to the Finance Director, who will track down the answers.

### **Military and Religious Leave**

Leave without pay shall be granted for periods of active duty in the armed forces of the United States. At the start of extended active duty, an employee may use eligible paid leave and sick days.

Excused absences for observance of religious holidays are permitted for teachers and staff. Requests to be away from work to participate in such observances should be submitted at least two weeks prior to the proposed absence. Planned absences for such requests may be taken as either paid vacation leave, if applicable, as personal day (s), or as time off without pay.

### **Mandatory Reporting**

All school employees and volunteers who have reasonable cause to believe that a child has suffered abuse or neglect are mandatory reports, required by law to report immediately the suspected abuse or neglect to law enforcement or the Department of Social and Health Services, and to the school principal.

### **Workplace Safety**

Workplace and school safety are a top priority at NSCS. You are expected to obey all safety rules and be careful at work. All students and employees are prohibited from bringing weapons, or other potentially dangerous objects and substances, onto school property. Students and employees are also prohibited from initiating, participating in, or using school property in a dangerous manner. Employees must immediately report any unsafe condition to the Principal. If you violate the school safety standards, you may be subject to disciplinary action. Violations include causing a hazardous or dangerous situation, not reporting a hazardous or dangerous situation, and not correcting a problem even though you could have corrected it. Accidents that cause injury should be reported to the Principal and an incident report filed.

### **Services and Instruction for Students with Disabilities**

NSCS has diagnostic, remedial, and consultative services for special needs students in all grades. Special needs students are identified by a diagnostic process as requiring an alternative education plan or services, either within the regular classroom or in a special classroom. All decisions relating to special education are made by a placement team consisting of the classroom teacher, the special education teacher, a contracted specialist, the principal, and the parents. Parents will be consulted and involved throughout the process. No testing or special plans will be initiated without the consent of the parent(s). The school complies with all state and federal guidelines in its handling of students with disabilities, and provides all appropriate services and instruction to meet the

individual needs of students. All students identified with special needs will be provided instruction in accordance with his/her IEP by a certified special education instructor.

### **Communicable Diseases**

NSCS will review, evaluate, and respond on a case-by-case basis, when possible, to any known suspected or confirmed instances of certain communicable illnesses among members of the school community that may be transmitted in a normal school setting. Such individual review, evaluation, and response should take into consideration applicable federal and state laws; the recommendations of the U.S. Public Health Service, the Centers for Disease Control; the expressed desires and opinions of the individual with such illness and the individual's personal physician. NSCS is committed to the protection of both public health and individual rights. Employees with any suspected or confirmed communicable illness may wish to continue their employment. As long as they are able to meet acceptable performance standards, comply otherwise with all other required Occupational Health policies that describe mandatory screenings and vaccinations, and the medical evidence indicates that their conditions are not a threat to themselves or others, they will be treated consistently with other employees in matters of employment. All employees will be evaluated to determine what if any work restrictions apply, given the type of illness, the individual's health status, and the nature of work or work setting, among other relevant factors. In the setting of a large epidemic or pandemic, case-by-case evaluation may not be possible and broad restrictions may be implemented

### **Health Records**

All students are required to have up-to-date, cumulative health record on file with the school, including an immunization record and a Student Health Information Form. Proof of immunization must be in a child's file by the first day of school to be admitted to school (by Missouri law). The Student Health Form, identifying medicine needs and health issues, must also be on file before a child begins school. Health records are available to the teachers for review, if necessary, and are to be regarded as confidential information.

### **Student Educational Records**

Student educational records are kept in Common Goals, an electronic record of students' attendance, grades, test scores, discipline and other reports. Teachers, with the assistance of the office, are responsible for keeping student records and information up-to-date and accurate.

Students also have cumulative folders (paper) on file that contain a complete record of each child's development. They are located in the permanent records filing cabinet in the office. They are to be used by the teacher to better understand students. They are confidential information. The principal and office staff have the responsibility for keeping the folders up-to-date.

### **Governance**

The responsibility for the adoption of school policies belongs to the Board of Directors whose members are duly elected. All operational matters are the responsibility of the Executive Director.

Staff and community involvement in this process will be through the Executive Director. All policies will be available to the staff and the school community, and will guide the Board in its action.

The Executive Director is both the chief administrator for the Board and head of the professional staff. The Executive Director is responsible for the leadership of the school and its staff, and for all relations between the school and the Board. This relationship should foster mutual respect and cooperation between the Board, the Executive Director, and the professional staff. The Board may appoint an Acting Executive Director in the absence/incapacitation of the Executive Director.

### **Policies and Procedures**

The Director of Finance & Operations will administer the personnel policies and procedures. The personnel policies and procedures will be distributed to all employees upon employment. This employee handbook provides important information about working at the School. The policies in the handbook explain many of the benefits of working at NSCS. The handbook also explains what is expected of employees and delineates rules and regulations of the School that pertain to employees. This employee handbook, however, cannot cover every situation or answer every question about policies and benefits at the School. On occasion, it may be necessary to change the handbook. The Board reserves the right to add new policies, change policies, or cancel policies at any time. Changes to the handbook will be promptly reported to all school personnel.

The policies in this handbook should not be construed to constitute contractual obligations of any kind or a contract of employment between the Board and any employee. The provisions in the handbook have been developed at the discretion of the Board and management and may be amended or cancelled at any time, at the sole discretion of the Board.

These provisions replace all other existing policies and practices and may not be changed or added to without the express written approval of the Board.

### **Administrative Guidelines Travel and Reimbursement**

1. All requests to travel at NSCS expense must be made and approved by the employee's supervising principal, director, manager, or Executive Director
2. Requests to attend special area, state, or national meetings at the NSCS's expense must be made on Reimbursement Form and this includes in town meetings and registrations. Approval must be obtained from the supervising Principal or Executive Director prior to attendance at the meeting if expense reimbursement is to be expected.

3. A cash advance for NSCS travel will be provided if a request for advance funds is made on Reimbursement Form, and approved by the employee's supervising Principal or Executive Director. This amount cannot exceed the total amount approved.

4. Travel within a reasonable distance should be by your personal car, if possible. Reimbursement for use of personal automobile for NSCS approved travel will be paid according to current allowable IRS rate of reimbursement.

5. Economy-tourist rate for air travel should be used when driving is impractical. The finance department will advise employees of the proper board approved travel company to contact for making airline reservations.

6. The travel reimbursement for meal will be by per diem at the GSA per diem rate. For each meal provided by the conference, the daily per diem will be reduced by 25%. As recommended by Federal guidelines, the first and last day of travel will be limited to 75% of the daily per diem. If attending a St. Louis meeting, the reimbursement will be limited to \$20 if the meeting does not provide food. No reimbursement will be given for alcohol purchases.

7. Hotel accommodations will be paid in full at single room rates.

8. Travel of NSCS related business within the metropolitan area will be approved.

9. Travel from home to the place of NSCS related business which occurs outside the normal working hours (evening and weekends) may be approved for NSCS related business.

10. Routine travel from home to the workplace to home will not be approved.

11. The finance department will review all Expense Reports to verify accuracy and compliance.

## **Hiring**

A. Candidates for employment will be considered on the basis of the following: resume; a portfolio containing background information, academic work, a history of teaching experiences; at least three references addressing candidate's qualities and abilities as a student, a person, and a teacher.

B. Qualifications – School policy is to hire certified teachers. State law permits up to twenty (20) percent of the instructional staff to be non-certified in charter schools, but federal law requires all teachers be “highly qualified” (certified). All staff must have the training, experience, and personality appropriate to perform their duties. We seek individuals who are well and broadly educated, knowledgeable in subjects to be taught, skilled in teaching and managing students. They should love children, be enthusiastic about working with and teaching them, and be strong and good people who model the values and character the school wishes to instill in students.

Minimum qualifications for certified candidates are graduation from an accredited university, the possession of an appropriate license from the State of Missouri or from another state with an approved licensure program, and student teaching experience.

Non-certified staff may establish qualifications for a position by being: certified by a different state, National Board Certified, a college graduate who majored in the appropriate discipline or field, an experienced but uncertified teacher, experienced in professional and nonprofessional fields related to curricular contents. Life experiences in addition to school and work may also be considered, as well as personality and character.

### **Terms of Employment**

A. The instructional staff will be reviewed annually by the Principal, the non-instructional staff by the Director of Finance & Operations or the Executive Director (see Organizational Chart). Evaluation of teacher performance will be based upon the quality of teaching, management of and relationships with students, academic performance and growth of students, performance of non-teaching professional duties, professional growth, personal qualities (integrity, commitment, diligence, and enthusiasm), and service to the school.

Teachers are encouraged to submit evidence supporting their renewal, promotion, or salary increase. Professional growth is especially important and expected. Evidence of such growth and development should be reported to the Principal each spring, prior to contract renewal. The evaluation process shall consist of the following: four observations (formal and informal), review of unit and lesson plans, assessment of student outcomes, classroom management, and professional development.

The Board is solely responsible for hiring and evaluating the Executive Director. The Executive Director has the authority for hiring and firing all other employees, including those providing direct and indirect services to the school. The responsibility for hiring teachers will be the Principal's, with the approval of the Executive Director. The terms and conditions of the contract of the Executive Director will be defined by the Board. The Principal will be hired and evaluated by the Executive Director.

B. Compensation will be based upon qualifications, experience, years of service to the school, and performance. First year teachers shall be paid the standard starting salary. Thereafter, they shall be paid the standard annual raise (if the school budget permits one). Merit pay may be given at the discretion of the Executive Director. Teachers hired with experience will be given credit for up to five years of experience and paid according to the NSCS informal and flexible salary scale.

C. Employment contracts for teachers will be for one school year (ten months), beginning in mid-August and ending in mid-June. Administrators will be from July 1 to June 30. The terms of the contract shall define the nature and conditions of employment. All employment contracts are "at will" and may be terminated by either the teacher or school at any time. Reasons for termination are, but not limited to, the following: unsatisfactory teaching, failure to meet professional responsibilities and obligations, inappropriate behavior, refusal to work cooperatively with administration and staff, and immorally or illegally conduct.

D. A description of the general functions, duties, and responsibilities of staff positions will be described in the Teacher/Staff Handbook. Job descriptions are listed at end of this handbook. The Executive Director and Principal will review and update the handbook periodically.

E. It is the policy of the NSCS to hire the best-qualified employees available for all positions. Management must exercise its judgment and discretion in hiring persons who are members of a current employee's immediate family. For purposes of this policy, "immediate family" shall mean father, mother, son, daughter, brother, sister, uncle, aunt, first cousin, nephew, niece, husband, wife, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepdaughter, step-brother, stepsister, half brother or half sister.

F. Salary payments will be made semi-monthly, on the fifteenth day and last day of the month. If the normal payday is on a non-work day, salary payment should be made on the immediately preceding workday. Payroll deductions shall be made as required by law. For example, deductions shall be made for federal income tax, state income tax, city earnings taxes, social security taxes, and all other deductions as required by law or otherwise agreed to by each employee.

G. NSCS shall provide an annual calendar establishing workdays for the contractual year. The school retains the right to change the calendar if need be.

Full-time employees may be required to attend programs, courses, or participate in activities that provide personal or professional growth. Employees are encouraged to attend and participate in activities, including conferences, institutes, and workshops related to their profession and their duties at the school. Approval for leave to attend such activities may be granted by the Principal and will be consistent with these policies and procedures. They will consider the position of the staff member, the needs of the school, and the purpose of the activity requested. Principal shall determine whether NSCS will pay the expenses, or any portion thereof, of a staff member attending an approved activity or program. In the case of the Principal, approval will be by the Executive Director.

I. NSCS maintains a personnel file for each employee, and these files are the property of the school. Access to these files is restricted to the Executive Director, Principal, and those authorized access by the Executive Director or the Principal on a need-to-know basis. Employees may review their own personnel file by submitting a written request to the Principal.

J. Background Checks: All school personnel must have criminal background and child abuse registry checks conducted and the results on file prior to being hired.

K. Medical checks: All teachers must have a TB test on file with the school.

L. School property: Teachers are responsible for all school property issued to them. Proper care of this property is the responsibility of each staff member. Damage, beyond those resulting from normal use, or loss of school property will be paid for by staff member.

M. Keys are the property of the school and shall not be duplicated or loaned. If you are issued any keys as part of your job responsibility, you are expected to have them available and return them upon leaving employment with the school.

N. Full-time employees wanting to resign their position must give at least two (2) weeks notice in writing. The Executive Director and Principal must give a minimum advance notice of six (6) months. In most cases, resignations should become effective at the end of the school year in which they are submitted.

O. Removal from a position may be necessitated by various causes, including elimination of a position because of reorganization or budgetary constraints. The particular needs of the school will be the determining factor in such decisions.

P. Smoking is not permitted on school grounds.

### **Equal Employment Opportunity**

Employment decisions at the NSCS are based on each person's performance, qualifications, and abilities. The school does not discriminate in employment opportunities or practices on the basis of race, color, religion, sex, national origin, age, disability, or any other characteristic protected by law.

To ensure implementation of this policy, the Director of Finance & Operations will be the nondiscrimination compliance and grievance officer and will periodically report to the Board on progress toward these goals.

Question or concerns about any type of discrimination at work should be directed to the Director of Finance & Operations. Employees will not be punished for reporting suspected discrimination. Those involved in illegal discrimination will be subject to disciplinary action.

### **Disability Accommodation**

NSCS is committed to complying fully with the Americans with Disabilities Act (ADA). We are also committed to ensuring equal opportunity in employment for qualified persons with disabilities. We conduct all our employment practices and activities on a non-discriminatory basis.

Reasonable accommodation is available to an employee with a disability when the disability affects the performance of job functions. Employment decisions are based on the merits of the situation in accordance with defined criteria, not the disability of the individual.

Qualified individuals with disabilities are entitled to equal pay and other forms of compensation (or changes in compensation) as well as job assignments, classifications, organizational structures,

position descriptions, lines of progression, and seniority lists. Leaves of absence are available to all employees on an equal basis.

### **Life-Threatening Illnesses in the Workplace**

As in the case of other disabilities, we will make reasonable accommodations in accordance with all legal requirements to allow qualified employees with life-threatening illnesses to perform the essential functions of their jobs.

Medical information on any employee is confidential. NSCS will take reasonable precautions to protect medical information from inappropriate disclosure. Administrators and other employees have a responsibility to respect and maintain the confidentiality of employee medical information. Anyone inappropriately disclosing medical information is subject to disciplinary action, up to and including termination of employment.

### **HIPAA**

HIPAA (The Health Insurance Portability and Accountability Act of 1996) provides protection to employees after leaving employment with NSCS. It limits exclusions for preexisting conditions; prohibits discrimination against employees and dependents based on their health status; guarantees renewability and availability of health coverage to certain employers and individuals; and protects many workers who lose health coverage by providing better access to individual health insurance.

### **End of Employment**

In the event that an employee quits or is dismissed with cause, all unpaid benefits will be forfeited, with the exception of unused vacation leave which will be prorated.

### **Jury Duty**

Employees serving on jury duty will be entitled to their full pay during their jury service. Summons to duty should be shown to the Principal/Director of Finance & Operations at least two weeks in advance. You are expected to come to work whenever the court schedule permits. NSCS reserves the right to ask that you be relieved from duty if your absence would cause serious operational problems for the School.

### **Safety**

Workplace safety is a top priority at NSCS. You are expected to obey all safety rules and be careful at work. You must immediately report any unsafe condition to the Principal. If you violate the school safety standards, you may be subject to disciplinary action. Violations include causing a hazardous or dangerous situation, not reporting a hazardous or dangerous situation, and not



correcting a problem even though you could have corrected it. Accidents that cause injury should be reported to the Principal and an incident report filed.

### **Computers and Internet Usage**

NSCS provides all staff with access to computers, computer files, the e-mail system, and software. You should not use a password, access a file, or retrieve any stored communication without authorization.

The school buys and licenses computer software for business purposes. We do not own the copyright to this software or its documentation. Unless the software developer authorizes us, we do not have the right to use the software on more than one computer. You may only use software on local area networks or on multiple machines according to the software license agreement. The School prohibits the illegal duplication of software and its documentation.

The school will provide you with Internet access to help you do your job. This policy explains our guidelines for using the Internet. All Internet data that is written, sent, or received through our computer systems is part of our official school records. This means that we can be legally required to show that information to law enforcement or other parties. Therefore, you should always make sure that the business information contained in Internet e-mail messages and other transmissions is accurate, appropriate, ethical, and legal.

You may not write, send, read, or receive data through the Internet that contains content that could be considered discriminatory, offensive, obscene, threatening, harassing, intimidating, or disruptive to any employee or other person.

Examples of unacceptable content include (but are not limited to) sexual comments or images, racial slurs, gender-specific comments, or other comments or images that could reasonably offend someone on the basis of race, age, sex, religious or political beliefs, national origin, disability, sexual orientation, or any other characteristic protected by law.

NSCS does not allow the unauthorized use, installation, copying, or distribution of copyrighted, trademarked, or patented material on the Internet. As a general rule, if you did not create the material, do not own the rights to it, or have not received authorization for its use, you may not put the material on the Internet. You are also responsible for making sure that anyone who sends you material over the Internet has the appropriate distribution rights.

The following are some examples of prohibited activities that violate this internet policy:

Sending or posting discriminatory, harassing, or threatening messages or images; Using the organization's time and resources for personal gain; Stealing, using, or disclosing someone else's code or password without authorization; Copying, pirating, or downloading software and electronic files without permission; Sending or posting confidential material, trade secrets, or proprietary information outside of the organization; Violating copyright law; Failing to observe licensing agreements; Engaging in unauthorized transactions that may incur a cost to the organization or

initiate unwanted Internet services and transmissions; Sending or posting messages or material that could damage the organization's image or reputation; Participating in the viewing or exchange of pornography or obscene materials; Sending or posting messages that defame or slander other individuals; Attempting to break into the computer system of another organization or person; Refusing to cooperate with a security investigation; Sending or posting chain letters, solicitations, or advertisements not related to business purposes or activities; Using the Internet for political causes or activities, religious activities, or any sort of gambling; Jeopardizing the security of the organization's electronic communications systems; Sending or posting messages that disparage another organization's products or services; Passing off personal views as representing those of the organization; Sending anonymous e-mail messages; Engaging in any other illegal activities.

### **Conflicts of Interest**

NSCS has guidelines to avoid real or potential conflicts of interest. Employees must follow school guidelines about conflicts of interest. An actual or potential conflict of interest is when you are in a position to influence a decision or have business dealings on behalf of the school that might result in a personal gain for you or for one of your relatives. For conflicts of interest, a relative is any person who is related to you by blood or marriage, or whose relationship with you is similar to being a relative even though they are not related by blood or marriage. Any influence on transactions involving purchases, contracts, or leases, must be reported to the Executive Director.

### **Employee Conduct and Work Rules**

Employees are expected to follow certain work rules and conduct themselves in ways that protect the interests and safety of all employees and students.

While it is impossible to list every action that is unacceptable, below is a list of some examples. Employees who break work rules such as these may be subject to disciplinary action, up to and including termination of employment:

Theft or inappropriate removal or possession of property; Falsification of timekeeping records; Fighting or threatening violence in the workplace; Boisterous or disruptive activity in the workplace; Negligence or improper conduct leading to damage of employer-owned or customer-owned property; Insubordination or other disrespectful conduct; Violation of safety or health rules; Smoking in prohibited areas; Sexual or other unlawful or unwelcome harassment; Possession of dangerous or unauthorized materials, such as explosives or firearms, in the workplace; Excessive absenteeism or any absence without notice; Unauthorized absence from work station during the workday; Unauthorized use of telephones, mail system, or other employer-owned equipment; Unauthorized disclosure of business "secrets" or confidential information; Violation of personnel policies; Unsatisfactory performance or conduct.

### **Drug and Alcohol Use**

NSCS is committed to being a drug-free and safe workplace. School employees may not use, possess, distribute, sell, or be under the influence of alcohol or illegal drugs while at school or while conducting any school business-related activity away from school premises. You may use legally

prescribed drugs on the job only if they do not impair your ability to perform the essential functions of your job effectively and safely without endangering yourself or others.

Violation of this policy may lead to disciplinary action, up to and including termination of your employment. Questions about this policy or issues related to drug or alcohol use at work may be directed to your supervisor or the Executive Director without fear of reprisal.

### **Sexual and Unlawful Harassment**

The School prohibits retaliation against any employee who complains of sexual harassment or who participates in an investigation of harassment. All aspects of the complaint-handling procedure will be handled discreetly. However, it may be necessary to include others on a need to know basis.

All incidents of prohibited harassment that are reported will be investigated. The person receiving notification of harassment will immediately notify the Executive Director. The Executive Director shall undertake or direct a thorough and objective investigation of the harassment allegations. Complaints against the Executive Director or a member of the Board should be addressed to the full Board. The investigation will be completed and a determination regarding the reported harassment will be made and communicated to the employee who complained and to the accused harasser. If a complaint of harassment is substantiated, appropriate corrective action, up to and including termination of employment, will be taken. Appropriate action will also be taken to correct the effects of the harassment and to deter any future harassment.

### **Discipline Policy and Process**

This policy describes the policy for administering fair and consistent discipline for unsatisfactory conduct at the School. The major purpose of a disciplinary action is to correct the problem, prevent it from happening again, and prepare the employee for satisfactory performance in the future.

Disciplinary action will normally proceed in the following four steps: 1) verbal warning, 2) written warning, 3) suspension with or without pay, or 4) termination of employment. There may be circumstances when one or more steps are bypassed. In more serious situations, suspension or termination of employment may occur without going through the usual progressive discipline steps. In such cases, the employee will be notified of his /her right to appeal. The procedure for an employee appealing a penalty that results in suspension or termination of employment is as follows:

1. If the employee wishes to appeal the action, he/she must assert his/her appeal to the Executive Director in writing ten (10) working days from notification of disciplinary action. The employee's appeal letter must contain the reason(s) for the disagreement with the decision. The Executive Director will convene a Review Committee to hear the appeal, including at least one member of the Board, who will act as chairman of the Committee. In addition to the Board member, the Review Committee will consist of one person either from school staff or Board selected by the person with the grievance and one person, either from school staff or Board, selected by the President of the Board.

2. The Chairman of the Review Committee will set a hearing date to occur within ten (10) working days from the date of receipt of the employee's request. Written notice of time and place of the hearing will be mailed to the address of the employee, as stated on his/her request for appeal, along with a copy of the procedural outline.
3. The scope of the review will be limited to a finding on the validity of the recommendation(s) made by the Executive Director. If there is not sufficient evidence to support the recommendation(s), the Review Committee may recommend overruling or altering the decision.
4. The Review Committee's decision is final. A written notice of the final decision will be sent to the employee and placed in his/her personnel file.

### **Grievance Process**

If a situation occurs when you believe that a condition of employment or a decision that affects you is not fair, you are encouraged to use the following problem resolution steps. You may stop the procedure at any step.

1. Present the problem to the Executive Director or Principal after the incident occurs. If either are involved, the problem will be taken to the other. If the problem can't be quickly or easily resolved, the problem will be put in writing and formally investigated.
2. The Director of Finance & Operations or Principal, after gathering information and consulting with the appropriate people, will again attempt to resolve the problem.
3. If the problem persists, then the necessary information and paperwork will be presented to the Executive Director for a review of the problem, who will make a decision, and inform those involved of the decision. The Executive Director, Principal, and Director of Finance & Operations have full authority to make a decision and take action determined appropriate and necessary to resolve the problem. If the Executive Director is involved in the problem, then the information and paperwork will be given to the President of the Board for review and decision.

The primary goals of the North Side Community School (NSCS) wellness program are to promote student health, reduce student overweight/obesity, facilitate student learning of lifelong healthy habits and increase student achievement. The following procedures will guide the implementation of the district wellness program.

### **Nutrition Guidelines**

All foods and beverages sold to students during the school day on any property under the jurisdiction of the district will meet the nutrition standards established by the U.S. Department of Agriculture (USDA). These nutrition standards apply to all food and beverages sold to students, including those sold in vending machines, school stores and through district-sponsored fundraisers (which encompasses fundraising conducted by district-sponsored and student-initiated groups), unless an exemption applies.

### **Fundraising Exemption to Nutrition Guidelines**

Unless otherwise prohibited by Board policies or limitations on marketing, the following are exemptions to the rule requiring that foods sold as fundraisers meet USDA standards:

1. Foods sold off campus, outside the school day or to non students do not have to meet the USDA standards.
2. Distribution of order forms for and delivery of foods that do not meet USDA standards and are not intended for consumption at school are permitted during the school day to the extent it otherwise complies with district policies and procedures.

### **Water and Milk**

Students will have access to free drinking water during mealtimes in the places where meals are served. Lunches served by the district will include fluid milk options consistent with the most recent Dietary Guidelines for Americans. Food and fluid milk substitutions will be provided to students in accordance with law and Board policy.

### **Nutrition Education**

The district's nutrition education goal is to provide nutrition education, to the extent possible, at every grade level in order to provide students with the necessary knowledge and skills to make healthy nutrition decisions. In order to achieve the nutrition education goal, the district will:

1. Provide students at all grade levels with adequate nutrition knowledge including, but not limited to:
  - The benefits of healthy eating.
  - Essential nutrients.
  - Nutritional deficiencies.
  - Principles of healthy weight management.
  - The use and misuse of dietary supplements.
  - Safe food preparation, handling and storage.
2. Provide students with nutrition-related skills that minimally include the ability to:

- Plan healthy meals.
  - Understand and use food labels.
  - Apply the principles of the USDA's Dietary Guidelines for Americans.
  - Critically evaluate nutrition information, misinformation and commercial food advertising.
  - Assess personal eating habits, nutrition goal-setting and achievement.
3. Provide instructional activities that stress the appealing aspects of healthy eating and are hands-on, behavior based, culturally relevant, developmentally appropriate and enjoyable. Examples of activities include, but are not limited to: food preparation, farm visits and school gardens.
  4. Encourage district staff to cooperate with local agencies and community groups to provide students with opportunities for volunteer work related to nutrition, such as in food banks, soup kitchens or after-school programs.
  5. Ensure that school counselors and school health services staff consistently promote healthy eating to students and staff, are able to recognize conditions such as unhealthy weight, eating disorders and other nutrition-related health problems and, when appropriate, provide information about these conditions, including available treatment options.
  6. Coordinate the food service program with nutrition instruction. Food service staff should also work closely with those responsible for other components of the school health program to achieve common goals.

### **Nutrition Promotion**

The district will promote the importance of good nutrition in its schools and in the community through one or more of the following activities:

1. Providing nutrition information to parents/guardians via newsletters, handouts, presentations or other appropriate means.
2. Disseminating information about community programs that offer nutrition assistance to families.

If practical, the district will provide information in a language understandable to the parents/guardians.

### **Physical Activity**

Low-impact to medium-impact physical exertion designed to increase an individual's heart rate to rise to at least 75 percent of his or her maximum heart rate will be encouraged. Examples of

moderate physical activity include, but are not limited to, running, calisthenics or aerobic exercise. Time spent in recess and physical education counts as moderate physical activity.

A structured play environment outside of regular classroom instructional activities that allows students to engage in safe and active free play will be provided.

The district's physical activity goal is to assist students in learning to value and enjoy physical activity as an ongoing part of a healthy lifestyle by ensuring that every student has the opportunity to develop the knowledge and skills necessary to perform a variety of physical activities, maintain physical fitness and regularly participate in physical activity. In order to achieve the physical activity goal, the district will:

1. Develop a sequential program of appropriate physical education for every student. The elementary program will provide for:
  - 20 minutes of recess per day. Recess may be incorporated into the lunch period, but will be scheduled before lunch and held outdoors when possible.
  - An average of 120 minutes of moderate physical activity each five-day school week or an average of 30 minutes per school day. The program will also provide for 50 minutes per week of physical education under the supervision of a certified physical education instructor.
  - All activity will:
    - Emphasize knowledge and skills for a lifetime of regular physical activity.
    - Meet the needs of all students, especially those who are not athletically gifted or who have special needs.
    - Provide a variety of activity choices, feature cooperative as well as competitive activities, and account for gender and cultural differences in students' interests.
    - Be closely coordinated with the other components of the overall school health program.
2. Provide opportunities and encouragement for students to voluntarily participate in Extended Day physical activity programs by:
  - Providing a diverse selection of competitive and noncompetitive, as well as structured and unstructured, activities to the extent that staffing and district/community facilities permit.

- Offering intramural and school sport teams physical activity programs that feature a range of competitive and cooperative activities for all students.
3. Prohibit the use of physical activity as a form of discipline or punishment and ensure that physical education and recess will not be withheld as punishment.
  4. Discourage periods of inactivity that exceed two or more hours. When activities such as mandatory school wide testing make it necessary for students to remain indoors for long periods of time, staff should give students periodic breaks during which they are encouraged to stand and be moderately active.
  5. Provide and encourage, verbally and through the provision of space, equipment and activities, daily periods of moderate to vigorous physical activity for all participants in on-site after-school childcare and enrichment programs sponsored by the district.

### **Family Involvement**

The district will strive to engage families as partners in their children's education by supporting parental efforts to motivate and help their children with maintaining and improving their health, preventing disease and avoiding health-related risk behaviors. Strategies the district may implement to achieve family involvement may include, but are not limited to:

1. Providing nutrient analyses of district menus.
2. Encouraging parents/guardians to pack healthy lunches and snacks and to refrain from including beverages and foods that do not meet the district's nutrition standards.
3. Supporting efforts of parents/guardians to provide their children with opportunities to be physically active outside of school.
4. Providing information about physical education and other school-based physical activity opportunities available to students before, during and after the school day.
5. Encouraging parents/guardians to volunteer time in the classroom, cafeteria or at special events that promote student health.

If practical, the district will provide information in a language understandable to parents/guardians.

### **Marketing and Advertising**



Marketing in district facilities will be consistent with the goals of the district's wellness program and comply with Board policy. The district will strive to promote the wellness program and educate parents regarding the quality of district foods.

Tobacco advertising is not permitted on district property, at district-sponsored events or in district-sponsored publications. Food and beverage marketing will be limited to the promotion of foods and beverages that meet the nutrition standards adopted by the Board. Other examples of marketing and advertising the district will scrutinize include, but are not limited to: pricing strategies that promote healthy food choices, audiovisual programming, educational incentive programs, scoreboards, book covers and vending machine displays.

### **Mealtimes**

Students are not permitted to leave school campus during the school day to purchase food or beverages. Mealtimes will comply with the following guidelines:

1. Mealtimes will provide students with at least 10 minutes to eat after sitting down for breakfast and 20 minutes after sitting down for lunch.
2. Activities such as tutoring or meetings will not be held during mealtimes unless students may eat during such activities.
3. Breakfast and lunch periods will be followed by recess periods.
4. Free drinking water will be available to students during meals in the meal service area.
5. Students will have access to handwashing facilities before they eat meals or snacks.
6. The district will take reasonable steps to accommodate the tooth brushing regimens of students.
7. Students will be allowed to converse during meals.
8. The cafeteria will be clean, orderly and inviting.
9. Adequate seating and supervision will be provided during mealtimes.

### **Outdoor Air Quality**

The principal or designee of each school will be responsible for daily monitoring of Air Quality Index (AQI) information provided by local authorities.

1. When the AQI is "code orange" (unhealthy for sensitive groups of people), students with a history of reactions to ozone exposure will be permitted to reduce their outdoor exertion level or time spent outdoors, and the staff will arrange alternative indoor physical activities. Appropriately trained staff responsible for student supervision will monitor such students for symptoms of respiratory distress.
2. When the AQI is "code red" (unhealthy), students with a history of reactions to ozone exposure will remain indoors and participate in indoor physical activities. Appropriately trained staff responsible for student supervision will monitor such students for symptoms of respiratory distress. All other students will be allowed to engage in no more than one hour of heavy exertion (i.e., activities that involve high-intensity exercise such as basketball, soccer and running) while outdoors.
3. When the AQI is "code purple" (very unhealthy) or "code maroon" (hazardous), all students will be kept indoors and participate in indoor physical activities. Appropriately trained staff responsible for student supervision will monitor all students for symptoms of respiratory distress.

### **Staff Development and Training**

Staff will be provided with training and professional development related to all areas of student wellness. The pre-service and ongoing in-service training will include teaching strategies for behavior change and will focus on giving teachers the skills they need to use non-lecture, active learning methods. Staff responsible for nutrition education will be adequately prepared and regularly participate in professional development activities to effectively deliver the nutrition education program as planned. Staff responsible for implementing the physical education program will be properly certified and regularly participate in area-specific professional development activities.

Qualified nutrition professionals will administer the district's meal programs and will receive ongoing, area-specific professional development. The district will provide continuing professional development for all district nutrition professionals. Staff development programs will include appropriate certification and/or training programs for child nutrition directors, school nutrition managers and cafeteria workers, according to their levels of responsibility.

### **Tobacco**

Tobacco use prevention education programs will be implemented in accordance with Board policy, relevant administrative procedures and law.

### **Oversight and Evaluation**

The wellness program coordinator is responsible for monitoring implementation of the district wellness program by:

1. Assuming responsibility for the assessment of existing policies and procedures.
2. Prioritizing wellness goals and writing work plans for each goal.
3. Ensuring that the district meets the goals of the wellness policy and procedure.
4. Reporting to the Board on compliance and progress.

### **Monitoring**

The food service director/authorized representative will monitor compliance with the district's nutrition guidelines and will report on this matter to the wellness program coordinator. The report will be provided to The Board.

### **Policy Review**

The wellness program coordinator will provide policy revision recommendations to the Board as part of periodic reporting. The recommendations will be based on analysis of district practices and comparison of the district's policy to model policies provided, recommended or referenced by the USDA. The Board will revise the wellness policy as it deems necessary. Administrative procedures will be revised accordingly.

### **Professional Staff – Certified and Administrative Staff**

The following individuals are required to complete a North Side Community School Disclosure Statement and submit to all background checks deemed necessary by district administrators.

- A. All certified and classified employees
- B. All volunteers who may have extended contact (more than three days) with students or unsupervised contact (the potential exists to be alone with a student or students).
- C. Extracurricular activity supervisors such as community school staff, coaches, trainers, choreographers, musicians, clinicians, and others who may have the opportunity for extended contact (more than three days) with students or unsupervised contact (the potential exists to be alone with a student or students).
- D. Temporary service staff from temporary help agencies or contracting companies who may have extended contact (more than three days) with students or unsupervised contact (the potential exists to be alone with a student or students).

- E. Student teachers/interns, junior achievement, and other consultants/personnel who may have extended contact (more than three days) with students or unsupervised contact (the potential exists to be alone with a student or students).

### **Termination of Employment/Service**

Any individual required to submit to background checks will not be considered for employment or service in the district or will be terminated from employment or service by the director of human resources immediately upon the following:

- A. Refusal to complete a Disclosure Statement.
- B. Refusal to consent to specified background checks.
- C. Notification that the employee or individual has made a false statement as to conviction of crimes prohibiting employment with the district.
- D. Notification that the employee or individual has something in his or her background that causes district officials to question the wisdom of his or her continued employment or service.

### **Appeal Process**

Persons employed by the district pursuant to a written employment contract shall have the right to appeal their dismissal in accordance with state and federal law. District employees not under contract and volunteers may appeal an adverse decision by requesting a meeting with the director of human resources. The decision of the director shall be final. Other individuals shall have no formal appeal rights.

### **Security Check Processing and Fees**

Background checks required by the district shall be processed by the district through MACHS (Missouri Automated Criminal History Site).

The MACHS fingerprint check report shall be paid for at the time of the fingerprinting by the district. Volunteer background check or fingerprinting cost will be paid for by the district.

### **Types of Security Checks Required**

- A. A wide range of security/background checks will be utilized by the administration.
  1. Supervised versus unsupervised contact with students.
  2. Type of job functions to be performed.
  3. Scope of supervisory responsibilities.
  4. Monetary responsibilities and accountability.

The administration has the flexibility to modify background checks required for each employee group or individual candidate as they deem appropriate.

- B. Security/background checks may include but are not limited to:
1. Criminal Background Check (local residence municipality police report)
  2. Department of Social Services (DSS) Check
  3. Education Verification Check
  4. Previous Employment Check
  5. Credit Check
  6. Motor Vehicle Record Check
  7. Personal Reference Check
  8. F.B.I. Fingerprint Check

Additional background checks will be utilized as they are made available or when current checks are modified and/or enhanced.

### **Procedural Steps**

- A. The principal, administrator, or supervisor will be responsible for requiring the completion of the documents specified in Procedural Step (A) by the following individuals and third party agencies:
1. All volunteers who may have extended contact (more than three days) with students when students or unsupervised contact (the potential exists to be alone with a student or students).
  2. Extracurricular activity supervisors such as community school staff, coaches, trainers, choreographers, musicians, clinicians, who may have the opportunity for extended contact (more than three days) with students or unsupervised contact (the potential exists to be alone with a student or students).
  3. Temporary service staff from temporary agencies or contracting companies who may have extended contact (more than three days) with students or unsupervised contact (the potential exists to be alone with a student or students).
  4. Student teachers/interns, junior achievement, and other consultants/personnel who have extended contact (more than three days) with students or unsupervised contact (the potential exists to be alone with a student or students).

- B. Completed forms will be sent to the department of human resources for processing and retention.
- C. Background checks will be processed by the department of human resources with the exception of third parties, such as universities or contracting companies that normally carry out the screening function for their students or employees.
- D. Third party screening organizations, e.g. colleges and universities or contracting companies, will forward screening results of candidates to the director of human resources.
- E. Human Resources will notify the principal, administrator, supervisor, or university when candidates have been approved for service or employment.

#### **TIME FRAME/REPEAT CHECKS**

After a break in service of more than one (1)

#### **Fixed Assets**

The Board recognizes that to exert appropriate fiscal management over the assets of the district, district-owned buildings, land, and equipment must be regularly inventoried and valued. The valuation of the district's fixed assets should be in accordance with generally accepted accounting principles (GAAP).

The Board directs the establishment of a property accounting system to account for all equipment, facilities, and land acquired with a unit cost of \$1000 or more.

The district will undertake a physical inventory of all fixed assets meeting the above criteria at least annually. A detailed listing of fixed assets will be prepared from this inventory to be used for the following purposes:

- As a financial management tool to track acquisition and disposition of fixed assets at the end of the fiscal year;
- To provide detailed information needed in the case of insurance claims or police reports resulting from theft, vandalism, fire, water damage, or natural disasters; and
- To provide budgetary information for the replacement of fixed assets.

For reporting of capital assets in the district's financial statements, the capitalization threshold will be set at \$5,000 per unit. For financial reporting under the Government Accounting Standards Board Statement 34 (GASB 34) guidelines, these capitalized assets will be depreciated using the Straight-line Depreciation method over the useful lives established for various categories of assets.

The district shall maintain sufficient financial reserves to provide for fiscal integrity and for adequacy of cash flow to support operations. These reserves shall be comprised of two separate and distinct components: an operating reserve and a financial stabilization reserve. The appropriate amount for each reserve fund shall be reviewed annually as part of the budget development process.

### **Operating Reserve**

Because of the cyclical nature of district revenues and expenses, the purpose of the operating reserve is to cover cash flow needs for normal district operations during each fiscal year. In order to minimize the possibility of the school district's need to borrow money during the first six months of the fiscal year, the combined beginning cash balances of the Special Revenue, General and Capital Projects Funds on July 1 will be approximately 5 percent of the budget's expenditures for these funds.

### **Financial Stabilization Reserve**

A separate financial stabilization reserve shall be established to minimize the disruptive impact of major adverse financial changes on district programs and budget. Such adverse financial changes might be related to emergency facility repairs, drastic student enrollment change, reductions in state or local funding, etc. The funding goal for this reserve shall initially be a minimum of 4% of annual operating expenditures (excluding carryovers), but may increase based on the potential needs of the district, the condition of facilities, economic prospects and/or other pertinent factors. Any funds drawn from this reserve during a fiscal year must be approved by The Board and shall be replenished in succeeding years as part of the regular budget process.

## **STATE AND FEDERAL PROGRAMS ADMINISTRATION**

North Side Community School, with the approval of the board, may operate various specially funded programs that must be administered in accordance with particular federal and/or state laws, regulations and other conditions for the use of such funds. The Board, through its approval of such programs and acceptance of funds, is ultimately responsible for them, even though many of the regulations governing the programs are established by other governmental agencies/departments.

The Executive Director shall be designated district official responsible for coordinating funded projects, administering programs and ensuring that the various departments operating these programs do so within the guidelines of the particular program. The board requests that the administration keep accurate and separate records, as required by state and federal programs, to enable the district to verify program compliance and success.

In order to ensure that federal funds are used to provide services that are in addition to the regular services normally provided for children, the board directs that the following fiscal requirements related to the expenditure of regular state and local funds be met for applicable federal programs:

1. Current state and local spending will be maintained in those areas receiving federal programs funding.
2. Services will be provided with state and local funds in areas receiving federal funding that are at least comparable to services provided in areas not receiving federal funding.
3. Federal funding for applicable programs will be used to supplement the funds that would be made available from state and local sources and not to take the place of those funds.

Both staff and parents will be involved in the development of state and federal programs.

North Side Community School believes that a wide variety of student-selected activities is a vital part of the student's educational experiences. These activities should offer opportunities to serve the school, to assist in the development of fellowship and goodwill, to promote self-realization and all-around growth and to encourage learning the qualities of good citizenship.

Sound principles of funds management require both adequate control and sufficient flexibility to meet the operational goals and objectives of the student activities programs.

It shall be the responsibility of the principal at each school, to follow all procedures of the Parkway finance department in all financial transactions.

### **Vacation**

Teaching staff has the regular school vacations as defined by the school calendar.

Non-teaching staff vacations will vary depending on the position and years of employment. Vacations may not be taken when the school is in session, except in unusual circumstances and with the approval of the Executive Director. Requests for vacation must be submitted at least two weeks in advance. NSCS reserves the right to approve vacation schedules to ensure proper staffing. Administrative and clerical staff may not take vacation time two weeks before and after the start of the school year.



Full time\* administrative and non-Teaching paid vacation schedule is as follows:

1- 2 years, 5 days earned.

After 3 years, 7 days earned.

After four years, 10 days earned.

After 10 years, 15 days earned.

After 15 years, 20 days earned.

Vacation must have prior approval from immediate supervisor. Vacation days cannot rollover from one year to the next.

*\* Full time requires a minimum 40 hour week throughout the school year, except for Thanksgiving, Winter and Spring Breaks. It also requires a minimum 40 hour week for at least seven weeks during the summer months, to include:*

- *one week between end of regular school year and beginning of Summer Term* • *four weeks of Summer Session*
- *two weeks between end of Summer Term and beginning of Fall Term*

## **Holidays**

NSCS gives time off to all employees on the following holidays:

New Year's Day (January 1),

Martin Luther King Day (third Monday in January)

Memorial Day (last Monday in May)

Independence Day (July 4)

Labor Day (first Monday in September)

Thanksgiving (fourth Thursday in November)

Day after Thanksgiving

Christmas Eve ( December 24<sup>th</sup>)

Christmas Day ( December 25<sup>th</sup>)

Full-time hourly employees will be paid for nine holidays, which are listed above. If you are eligible, your holiday pay will be calculated at your straight-time pay rate as of that holiday multiplied by the number of hours you would normally have worked that day.

You must also work both the last scheduled workday immediately before the holiday and the first scheduled day immediately after the holiday.

If on the holiday you are on a paid absence, such as vacation or sick leave, you will get holiday pay instead of the paid time off pay you would have received.

## **Sick Leave**

NSCS provides paid sick leave benefits to all eligible employees for periods of temporary absence due to personal illness or injury and illness in the immediate family. The Executive Director and Principal have the responsibility for authorizing all sick leave.

Teachers have seven (7) sick days per year. Hourly employees have five (5). A written statement from the medical care provider may be requested from any employee having five (5) consecutive sick leave days. A maximum of twenty (20) days may be carried-over/accumulated through yearly employment.

Twenty (20) days with pay are allowed for maternity. Paid Maternity leave starts the day your child is born and runs straight through until you have hit 20 consecutive working days. Paid Maternity leave can't be broken up and used at a later time. Unused sick time may be used to supplement this leave. An additional (20) days of unpaid leave may be taken.

Sick leave benefits are intended solely to provide income protection in the event of illness or injury, and may not be used for any other absence. Unused sick leave benefits will not be paid to employees while they are employed or upon termination of employment.

### **Bereavement Leave**

NSCS provides three (3) day of bereavement leave to employees with a death in the immediate family. To ask for bereavement leave, see the Principal/Executive Director. If more than three days is needed, you may take time off without pay or use any available paid leave benefits you have, such as vacation. For bereavement leave, "immediate family" means your spouse, parent, child, brother, or sister; your spouse's parent, child, brother, or sister; your child's spouse; your grandparent or your grandchild. You must provide documentation to Principal or Director of Finance & Operations supporting your request for Bereavement Leave.

### **Personal Leave**

The school provides two (2) personal leave days per calendar year to all full-time employees whose work is tied to the school calendar (non-vacation employees). Personal leave is intended to allow employees to be absent from duty with regular pay because of urgent personal business or other matters of an emergency nature. The Principal has the responsibility for authorizing personal leave. Any employee wishing to use more than the allotted days must obtain written permission in advance from the Principal. Such leave may be granted, but without pay.

Personal leave days do not carry over from year to year. Paid personal leave may not be taken on the day before or day after an official holiday. Violations will result in forfeiture of pay for said holiday. Request for personal days must be in writing (Personal Day Request Form) two weeks in advance.

Human sexuality and sexually transmitted diseases, instruction in, requirements--policies, school boards' duties--certain course materials on human sexuality prohibited, when. Per Missouri Revised Statutes

Chapter 170 Instruction--Materials and Subjects

170.015. 1. Any course materials and instruction relating to human sexuality and sexually transmitted diseases shall be medically and factually accurate and shall:

(1) Present abstinence from sexual activity as the preferred choice of behavior in relation to all sexual activity for unmarried pupils because it is the only method that is one hundred percent effective in preventing pregnancy, sexually transmitted diseases and the emotional trauma associated with adolescent sexual activity, and advise students that teenage sexual activity places them at a higher risk of dropping out of school because of the consequences of sexually transmitted diseases and unplanned pregnancy;

(2) Stress that sexually transmitted diseases are serious, possible, health hazards of sexual activity. Pupils shall be provided with the latest medical information regarding exposure to human immunodeficiency virus, acquired immune deficiency syndrome (AIDS), human papilloma virus, hepatitis and other sexually transmitted diseases;

(3) Present students with the latest medically factual information regarding both the possible side effects and health benefits of all forms of contraception, including the success and failure rates for the prevention of pregnancy and sexually transmitted diseases; or shall present students with information on contraceptives and pregnancy in a manner consistent with the provisions of the federal abstinence education law, 42 U.S.C. Section 710;

(4) Include a discussion of the possible emotional and psychological consequences of preadolescent and adolescent sexual activity and the consequences of adolescent pregnancy, as well as the advantages of adoption, including the adoption of special needs children, and the processes involved in making an adoption plan;

(5) Teach skills of conflict management, personal responsibility and positive self-esteem through discussion and role-playing at appropriate grade levels to emphasize that the pupil has the power to control personal behavior. Pupils shall be encouraged to base their actions on reasoning, self-discipline, sense of responsibility, self-control, and ethical considerations, such

as respect for one's self and others. Pupils shall be taught not to make unwanted physical and verbal sexual advances or otherwise exploit another person. Pupils shall be taught to resist unwanted sexual advances and other negative peer pressure;

(6) Advise pupils of the laws pertaining to their financial responsibility to children born in and out of wedlock and advise pupils of the provisions of chapter 566 pertaining to statutory rape;

(7) Teach pupils about the dangers of sexual predators, including online predators when using electronic communication methods such as the internet, cell phones, text messages, chat rooms, email, and instant messaging programs. Pupils shall be taught how to behave responsibly and remain safe on the internet and the importance of having open communication with responsible adults and reporting any inappropriate situation, activity, or abuse to a responsible adult, and depending on intent and content, to local law enforcement, the Federal Bureau of Investigation, or the National Center for Missing &\* Exploited Children's CyberTipline; and

(8) Teach pupils about the consequences, both personal and legal, of inappropriate text messaging, even among friends.

2. Policies concerning referrals and parental notification regarding contraception shall be determined by local school boards or charter schools, consistent with the provisions of section 167.611.

3. A school district or charter school which provides human sexuality instruction may separate students according to gender for instructional purposes.

4. The board of a school district or charter school shall determine the specific content of the district's or school's instruction in human sexuality, in accordance with subsections 1 to 3 of this section, and shall ensure that all instruction in human sexuality is appropriate to the age of the students receiving such instruction.

5. A school district or charter school shall notify the parent or legal guardian of each student enrolled in the district or school of:

(1) The basic content of the district's or school's human sexuality instruction to be provided to the student; and

(2) The parent's right to remove the student from any part of the district's or school's human sexuality instruction.

6. A school district or charter school shall make all curriculum materials used in the district's or school's human sexuality instruction available for public inspection pursuant to chapter 610 prior to the use of such materials in actual instruction.

7. No school district or charter school, or its personnel or agents, shall provide abortion services, or permit a person or entity to offer, sponsor, or furnish in any manner any course materials or instruction relating to human sexuality or sexually transmitted diseases to its students if such person or entity is a provider of abortion services.

8. As used in this section, the following terms mean:

(1) "Abortion", the same meaning as such term is defined in section 188.015;

(2) "Abortion services":

(a) Performing, inducing, or assisting in the performance or inducing of an abortion which is not necessary to save the life of the mother;

(b) Encouraging a patient to have an abortion or referring a patient for an abortion, which is not necessary to save the life of the mother; or

(c) Developing or dispensing drugs, chemicals, or devices intended to be used to induce an abortion which is not necessary to save the life of the mother.

The Executive Director reserves the sole right and authority to establish the amount of all charges except that which a student may be assessed for:

- The cost of materials used in projects that will become the property of the student. In such instances, the appropriate cost will be determined and collected by the building principal.
- The cost of lost or damaged books, materials, supplies, and equipment of the district beyond normal wear and tear. In such instances, the appropriate fine will be determined and collected by the building principal.
- Admission charges for extracurricular activities/events. In such instances, the appropriate charge will be established and collected by the building principal.

- Facilities rental charges to be determined in accordance with Board Policy , Use of Premises.
- Tuition for full Pre - kindergarten, early childhood, and other expanded programs. In such instances, the appropriate charge will be established by the Executive Director and collected by the Finance Department.
- Other occasions/events/items as from time to time deemed necessary and appropriate by the Board.

## **SANCTIONS FOR NONPAYMENT**

When amounts owed the district become delinquent due to nonpayment, sanctions may be imposed. Amounts will be deemed delinquent based on administrative judgment, taking into consideration all pertinent circumstances, but no later than sixty (60) days after the charge is incurred or immediately upon graduation/withdrawal/expulsion of the student from school, whichever occurs first. Delinquent charges may be waived for indigent students at the discretion of district administrators. Indigent is defined as eligibility for the free/reduced lunch program. Sanctions for delinquent payment that may be imposed on a student include:

Mandatory - Must be imposed in all applicable cases unless the debt is waived by administration in accordance with these guidelines:

- Withholding of grades, diplomas, and transcripts (parents/guardians/students must be allowed access to files on district premises however.)
- Non-certification of report cards, diplomas, and transcripts
- Student transcripts must be transferred to a requesting school/college or higher education institution.
- Discretionary - May be imposed based on the judgment of administration:
- Denying extracurricular activity participation
- Not accepting checks
- 
- Denying library book checkout privilege
- Denying field trip participation
- Denying attendance at after school activities
- Referral to collection agency
- Other, as deemed appropriate to the situation

Any fee or charge due to a school in the district and not paid at the end of the school year will be carried forward until the next succeeding school year and will follow the student as his or her assigned building changes.

## **Policy on Background Checks**

NSCS will use the following guidelines to guide administrators and board members in using information from background checks when making hiring decisions:

1. NSCS will comply with all State laws regarding background checks for employees.
2. No person will be hired with a conviction (misdemeanor or felony) involving violence
3. No person shall be hired with a conviction (misdemeanor or felony) for a crime involving a child
4. No person shall be hired with a conviction for a crime involving unlawful sexual activity
5. No person shall be hired with a recent felony conviction of any kind (within last 5 years)
6. All other background checks shall be evaluated case by case. The Executive Director shall be responsible for making the final decision, with the approval of the board in cases involving a felony conviction.

### **Internal Control Policy**

#### 1. Organizational Controls

Duties are segregated between Executive Director, Business Manager, Bookkeeper, and outside accountant reconciling bank records. One person is not in control of all major accounting responsibilities.

The Board of Directors regularly review financial reports and discuss financial matters. These reviews and discussion are recorded in the Board minutes.

#### 2. Financial Controls

- Budgeted and actual revenues and expenditures are compared monthly by school administrators and the Board.
- 
- Checks are restrictively endorsed upon receipt and deposited within two weeks of receipt.
- 
- Checks are accompanied by appropriate paperwork such as invoices and packing slips.
- 
- Invoices are reviewed and signed-off on before payment. All invoices are marked paid upon writing of checks.

### 3. Process and Procedure Controls

- All checks are signed by either the Executive Director or the Business Manager.
- 
- Pre-numbered documents such as invoices and checks are used for all transactions.
- 
- Accounting and control policies are communicated throughout staff.

### 4. Documentation Controls

- Supporting documents for transactions are required, such as deeds, loan agreements, etc.
- 
- Internal control policies and practices are documented and known to staff and the Board.

### 5. Security Controls

- All assets are safeguarded by proper security.
- 
- Access to assets and financial information are by authorized individuals only.
- Appropriate computer security for all staff is required.

## **Suspension and Expulsion**

This school discipline policy will be followed in cases of suspension and expulsion.

In cases of suspension and expulsion, NSCS will follow all reporting requirements required by State statutes and charter school legislation. Specifically, it will comply with reporting requirements for violent behavior as defined in Missouri Statutes 160.261, suspension/expulsion guidelines for violence, danger to others, impairment of morale and orderly/safe operation of the school in 167.161, provision of alternative education in cases of expulsion in 167.164, and due process in suspension/expulsion cases as outlined in 167.171. In cases of criminal conduct, we will follow the definition and reporting requirements (to civil authorities, our staff, and other interested parties) in Missouri statutes 167.115 and 167.117.



Discipline records will be maintained by the school secretary and overseen by the Principal. All incoming students will be required to furnish discipline records from previous schools. Discipline records of students transferring out of NSCS will be sent promptly to new schools as required by Missouri statute 167.020.

### **Discipline Policy**

Good conduct at school is essential if students are to learn and teachers to teach effectively. We believe that no child has the right to disrupt the learning of other students. The school has the responsibility to help each student learn how to behave in an orderly and productive way. Proper behavior is learned, like anything else. Our approach is to teach our students how to behave, reinforce the teaching with rewards and consequences, and then teach it again until students understand and comply. As in all we do, the participation of parents in this process is critical to its success. We also believe that disruptive behavior affects the overall atmosphere and mood of the school, making it a less appealing, less healthy, and less productive place for both students and teachers. Our school discipline policy is built upon these beliefs.

The discipline process will work as follows:

1. Teachers will establish classroom rules and consequences, explain them to students, and spend time helping students to understand and follow them. These rules supplement those general school rules and behavior expectations described in this handbook.
2. If a student is unable to comply with school or classroom rules and the regular consequences have failed to change behavior, the teacher will talk with the student and create a plan to improve behavior. The parent will be contacted and a conference will be held to address the problem and review the plan of improvement.
3. If this fails to produce the desired change in behavior, the Principal will meet with the child, teacher and parent to define the next steps to be taken. The goal will be to determine the source and nature of the behavior problem. Remedial actions will be defined and a course of action set.
4. If parents wish to appeal a disciplinary action of the school, they may appeal to the Executive Director and, if still unsatisfied, to the school's Board of Directors. The Board will designate one of its members to review all relevant information and talk with the parents, student, and others if necessary. The Board member will report his/her findings to the Board for approval. The decision of the Board will be final. This process will also be followed in cases of suspension and expulsion.

NSCS will follow all reporting requirements required by State statutes and charter school legislation. Specifically, it will comply with reporting requirements for violent behavior as defined in Missouri Statutes 160.261, suspension/expulsion guidelines for violence, danger to others, impairment of morale and orderly/safe operation of the school in 167.161, provision of alternative education in cases of expulsion in 167.164, and due process in suspension/expulsion cases as outlined in 167.171. In cases of criminal conduct, we will follow the definition and reporting requirements (to civil authorities, our staff, and other interested parties) in Missouri statutes 167.115 and 167.117.

Discipline records will be maintained by the school secretary and overseen by the Principal. All incoming students will be required to furnish discipline records from previous schools. Discipline records of students transferring out of NSCS will be sent promptly to new schools as required by Missouri statute 167.020.

### **Promotion/Retention Process**

All decisions as to promotion or retention are made on an individual basis. Each decision will be made by the classroom teacher, in consultation with, and with the approval of, the principal. The goal is always to do what is in the best interest of the student.

The factors considered in making a decision are listed below:

1. Academic performance of student during the year, as measured by teacher assessment on reports cards
2. Teacher evaluation of student, as measured by teacher observations and experiences throughout the year
3. NWEA scores throughout the year, with special emphasis on the end of year assessment
4. Social and emotional development of student, as determined by the classroom/specialty/resource teachers, the social worker, and principal
5. Age, size, and special conditions/circumstances of student
6. Promotion and retention history of student.

### **Medication Policy**

The Student Health Form, on file by the first day of school, will identify any medications a student must take during the school day. All medications should be given to the school secretary who will administer them at the time and in the manner indicated on the medicine or in special instructions from the parent. No other medication will be administered by school staff.

### **Dissolution of Assets**

As a Missouri Not-For-Profit Corporation, Progress in Education, Inc., d/b/a North Side Community School (the "School") will follow the dictates of Chapter 355 RSMo as it relates to the dissolution of assets. Upon a determination by a member of the Board of Directors (the "Board") that a dissolution of assets of the School is appropriate, a special meeting of the Board shall be called at which time a majority of the Board may approve the decision to dissolve the School. At such meeting, the Board shall develop and approve a plan of dissolution which shall indicate the recipients of the assets held by the School after the payment of all creditors. It shall be the policy of the Board that such recipients shall be other not-for-profit institutions engaged in elementary education in the St. Louis Metropolitan area. The corporation shall be written notice of the meeting at which the plan of dissolution is to be approved and the notice shall state that the purpose of the meeting is to consider dissolution of the School. Following approval of the plan of dissolution, the Board shall direct its President to follow the procedures set forth in the Missouri Not-For-Profit Corporation statute, including giving notice to the attorney general, the filing of the articles of

dissolution, the payment of claims, the disposition of assets and the final filing of articles of termination with the secretary of state.

### **Reduction in Force**

The School is authorized to reduce the number of teachers and/or support staff when in the Board's sole discretion factors including, but not limited to, decreases in student enrollment or financial reasons necessitate such reduction. In making such reductions, the Board will seek to retain those teachers and/or staff members best able to serve the needs of the School's students.

### **Reporting Violent Behavior**

The Executive Director and/or Principal shall report acts of school violence to all teachers and other employees who are directly responsible for the student's education or who interact with the student in the performance of the employee's duties, and who have a need to know. The Executive Director and Principal shall also disclose to appropriate staff members portions of any student's individualized education program that is related to past or potentially future violent behavior. Violent behavior and the phrase acts of school violence are defined as the use of physical force by a student with the intent to do serious physical injury to another person while on school property, including a school bus, or while involved in school activities.

In addition the Executive Director and/or Principal will report to law enforcement officials, as soon as is reasonably practicable, the commission of any of the acts or related juvenile offenses listed in Regulation 2673, which are committed on school property, including school buses, or while involved in school activities.

### **Admissions/Enrollment**

North Side Community School (NSCS) admits students in the City of St. Louis regardless of race, ethnicity, national origin, disability, English language proficiency, gender, or income. As a neighborhood charter school, we serve students from our specific neighborhood. Preference in admission is given to those living within this neighborhood. Places not filled by students from our home neighborhood are open to students from outside our neighborhood. Preference will also be given to children with siblings enrolled in NSCS and to children of employees who live in the City of St. Louis. Places remaining after enrollment from our neighborhoods will be open to students from across the City.

The admission process is in two phases: Phase One is on a first come basis from our neighborhoods, until July 1st. If places remaining after this date, Phase Two will open enrollment to students from the City at large. Selection in this phase is through a lottery held on July 1st. Transfer students will follow the same selection process as for other students. Transfers will be admitted in all grades, if space is available.

## **Harassment**

It is the policy of the School to maintain a learning environment that is free from harassment because of an individual's race, color, sex, national origin, age, ethnicity, disability, sexual orientation, or perceived sexual orientation. The School prohibits any and all forms of unlawful harassment and discrimination because of race, color, sex, national origin, age, ethnicity, disability, sexual orientation, or perceived sexual orientation.

It shall be a violation of School policy for any student, teacher, administrator, or other school personnel of the School to harass or unlawfully discriminate against a student through conduct of a sexual nature, or regarding race, color, sex, national origin, age, ethnicity, disability, sexual orientation, or perceived sexual orientation as defined by this Policy.

It shall also be a violation of School policy for any teacher, administrator, or other school personnel of the School to tolerate sexual harassment or harassment because of a student's race, color, sex, national origin, age, ethnicity, disability, sexual orientation, or perceived sexual orientation, as defined by this Policy, by a student, teacher, administrator, other school personnel, or by any third parties who are participating in, observing, or otherwise engaged in activities, including sporting events and other extracurricular activities, under the auspices of the School.

For purposes of this Policy, the term "school personnel" includes school board members, school employees, agents, volunteers, contractors, or persons subject to the supervision and control of the School.

The School, including administrators, teachers, and other staff members will act to promptly investigate all complaints, either formal or informal, verbal or written, of unlawful harassment or unlawful discrimination because of race, color, sex, national origin, age, ethnicity, disability, sexual orientation, or perceived sexual orientation; to promptly take appropriate action to protect individuals from further harassment or discrimination; and, if it determines that unlawful harassment or discrimination occurred, to promptly and appropriately discipline any student, teacher, administrator, or other school personnel who is found to have violated this Policy, and/or to take other appropriate action reasonably calculated to end the harassment/discrimination.

The School prohibits retaliation against a person who files a complaint of discrimination or harassment, and further prohibits retaliation against persons who participate in related proceedings or investigations.

### **North Side Community School INSTRUCTIONAL SERVICES**

#### **Regulation 6273**

#### **Instruction**

## **Instruction for Homeless Students**

### **Enrollment/Placement**

If a child identified as homeless requests admission to North Side Community School, North Side Community School will consider the best interest of the child with parent/guardian involvement in determining whether the child should be enrolled in North Side Community School or, if applicable, transported back to the school of origin.

Enrollment requirements which may constitute a barrier to the education of a homeless child or youth may be waived by the Executive Director or a designee as allowed by law. If North Side Community School is unable to determine the grade level of the student because of missing or incomplete records, North Side Community School shall administer tests or utilize other reasonable means to determine the appropriate grade level for the child.

### **Services**

Each homeless child or youth shall be provided services comparable to services offered to other students in North Side Community School including, but not limited to, transportation services; educational services for which the child meets the eligibility criteria, such as educational programs for disadvantaged, disabled, and gifted and talented students, vocational programs, and school meals programs; before- and after-school care programs; and programs for students with limited English proficiency.

In the event that it is in the best interest of the homeless child or youth to attend North Side Community School, it shall be the responsibility of North Side Community School to provide for the transportation of the student. This may be achieved through the transportation services of this school, the school of origin, or another outside agency.

### **Records**

Any records ordinarily kept by the school, including immunization records, academic records, birth certificates, guardianship records, and evaluations for special services or programs of each homeless child or youth shall be maintained so that appropriate services may be given the student, so that necessary referrals can be made, and so that records may be transferred in a timely fashion when a homeless child or youth enters a new school. Copies of records shall be made available upon request to students or parents/guardians in accordance with the Family Education Rights and Privacy Act.

## **Coordinator**

The Board has designated the Executive Director to serve as North Side Community School's homeless coordinator to ensure compliance with the Stewart B. McKinney Homeless Assistance Act. According to the Act the homeless coordinator will "ensure that homeless children and youth enroll and succeed in the schools of that agency; and homeless families, children and youth receive educational services for which they are eligible, and referrals to health care services, dental services, mental health services, and other appropriate services." The homeless coordinator will also ensure that disputes regarding the placement or education of homeless children or youth are resolved in a timely fashion.

North Side Community School shall inform school personnel, service providers and advocates working with homeless families of the duties of North Side Community School homeless coordinator.

## **Resolving Grievances**

**Level I** – A complaint regarding the placement or education of a homeless child or youth shall first be presented orally and informally to North Side Community School's homeless coordinator. If the complaint is not promptly resolved, the complainant may present a formal written complaint (grievance) to the homeless coordinator. The written charge must include the following: date of filing, description of alleged grievances, the name of the person or persons involved and a recap of the action taken during the informal charge stage. Within five (5) working days after receiving the complaint, the coordinator shall state a decision in writing to the complainant, with supporting evidence and reasons. In addition, the coordinator will inform the Principal of the formal complaint and the disposition.

**Level II** – Within five (5) working days after receiving the decision of Level I, the complainant may appeal the decision to the Business Director by filing a written appeals package. This package shall consist of the complainant's grievance and the decisions rendered at Level I. The Business Director will arrange for a personal conference with the complainant at their earliest mutual convenience. Within five (5) working days after receiving the complaint, the Principal shall state a decision in writing to the complainant, with supporting evidence and reasons.

**Level III** – If resolution is not reached in Level II, a similar written appeals package shall be directed through the Business Director to the Board requesting a hearing before the Board at the next regularly scheduled or specially called meeting. The hearing before the Board may be conducted in closed session upon the request of either the Board or the complainant. Within thirty

(30) working days after receiving the appeals package, the Board shall state its decision and reply in writing to the parties involved. For North Side Community School purposes, the decision of the Board is final.

**Level IV** – If the complainant is dissatisfied with the action taken by North Side Community School, a written notice stating the reasons for dissatisfaction may be filed with the state director of special federal instructional programs. The state director will initiate an investigation; determine the facts relating to the complaint, and issue notice of his/her findings within thirty (30) days to North Side Community School and the complainant. If the findings support the action taken by North Side Community School, such action will be confirmed. If the findings support the allegations of the complainant, North Side Community School will be directed to take corrective action. An appeal of this decision can be made within ten (10) days to the Deputy Commissioner of Education. Within thirty (30) days after receiving an appeal, the Deputy Commissioner of Education will render a final administrative decision and notify the complainant and all other interested parties in writing.

### **Identification**

For purposes of Board policies and regulations, the phrase migratory students shall mean students aged three (3) through twenty-one (21) who are or whose parents/ guardians or spouses are migratory agricultural workers, including migratory dairy workers or migratory fishers; and who in the preceding thirty-six (36) months, in order to obtain or accompany such parents/guardians or spouses in obtaining temporary or seasonal employment in agriculture or fishing work, have moved from one school to another.

The Board will identify migrant students by including a series of questions on the enrollment form. If it is indicated that a migrant student is enrolling, the parents will then be asked to complete a parent survey/family interview form provided by the State Office of Migrant-English Language Learner (MELL) Program. The Regional Migrant Center or the State Director of Migrant Education will be notified of any migrant students who are enrolled in this school. The Regional Migrant Center will be contacted for any assistance needed for the migrant student(s).

### **Services**

Migrant students will be provided the full range of education and related services provided to other students. School personnel including secretaries, nurses, counselors, teachers and Principals will be advised of the presence of eligible migrant students in their assigned school to ensure that equal access to all school programs is provided. Executive Director (ED) serves as the migrant student coordinator. If a migrant student is identified, the ED will be responsible to:

- assess the educational, health, and social needs of the identified migrant children and develop objectives to address those needs so that migrant children meet the Show Me Standards.
- provide advocacy to allow children and families gain access to health, nutrition and social services.
- review existing programs and resources to determine which can help meet the needs of migrant children and assure that the children have access to them.
- develop supplemental instructional programs for migrant children.
- maintain and regularly update educational and health records of migrant children and provide information for entry into the state database and transmittal to schools where the children will next enroll.
- provide professional development for regular and special teachers to improve the quality of education for migrant children.
- inform LEA personnel of their required participation in in-service training provided by the MELL program.
- provide opportunities for participation of migrant parents in the educational activities of their children.
- establish a Parent Advisory Council (PAC) to consult with LEA officials and staff in the planning, implementation, and evaluation of the project.
- provide transition for secondary students to postsecondary education or employment.
- provide needs assessment, evaluation, financial, and other information needed for DESE to carry out its duties.

Complaints concerning the placement of migrant students will be resolved by means set forth in the complaint process for homeless students (Instructional Services for the Homeless).

## **Seclusion, Restraint, and Corporal Punishment**

### **Use of Restrictive Behavioral Interventions**

- **Time-Out** Nothing in this section is intended to prohibit the use of time-out as defined in this section.
- **Seclusion** Seclusion as defined in this section is prohibited except for an emergency situation while awaiting the arrival of law enforcement personnel as provided for in RSMo 160.263.
- **Isolation** Isolation may only be used:
  - After de-escalating procedures have failed.
  - In an emergency situation as defined in this section.
  - With parental approval, as specified in a student's Individualized Education Program (IEP), Section 504 plan, or behavior intervention plan.
  - Use of isolation requires all of the following:
    - The student to be monitored by an adult in close proximity who is able to see and hear the student at all times. Monitoring shall be face-to-face unless personal safety is



significantly compromised in which case technology supported monitoring may be utilized.

- The total time in isolation is to be reasonably calculated based on the age of the child and circumstances, and is not to exceed 40 minutes [*District option to alter the time limit*] without a reassessment of the situation and consultation with parents and/or administrative staff, unless otherwise specified in an IEP, Section 504 Plan or other parentally agreed-upon plan to address a student's behavior.
- The space in which the student is placed should be a normal-sized meeting or classroom commonly found in a school setting.
- The space in which the student is confined is comparable in lighting, ventilation, heating, cooling, and ceiling height to those systems that are in use in other places in the school.
- The space in which the student is placed must be free of objects that could cause harm.
- Isolation shall never be used as a form of punishment or for the convenience of school personnel.

**•Physical Restraint** Physical restraint shall only be used:

- In an emergency situation.
  - o When less restrictive measures have not effectively de-escalated the situation and the school has a plan for how to respond in such situations.
- When otherwise specified in an IEP, Section 504 Plan or other parentally agreed-upon plan to address a student's behavior.
- Physical restraint shall:
  - Only be used for as long as necessary to resolve the actual risk of danger or harm that warranted the use of physical restraint.
  - Use no more than the degree of force necessary to protect the student or other persons from imminent bodily injury.
  - Not place pressure or weight on the chest, lungs, sternum, diaphragm, back, neck or throat of the student which restricts breathing.
  - Only be done by school personnel trained in the proper use of restraint.
  - Any school personnel using physical restraint shall:
    - Use methods of restraint in which the person has received district approved training.
    - Conduct restraint with at least one additional adult present and in line of sight unless other school personnel are not immediately available due to the unforeseeable nature of the emergency situation.
- Physical restraints should never be used as a form of punishment or for the convenience of school personnel.

**•Mechanical Restraint** Mechanical restraint shall only be used as specified in a student's IEP or Section 504 plan with two exceptions:

- Vehicle safety restraints shall be used according to state and federal regulations.
- Mechanical restraints employed by law enforcement officers in school settings should be used in accordance with their policies and appropriate professional standards.

**•Chemical Restraint** Chemical restraints shall never be used by school personnel.

Aversive interventions that compromise health and safety shall never be used by school personnel.

### **Communication and Training:**

- Parental Notification** Except as otherwise specified in a student's IEP or Section 504 plan:
  - Following an emergency situation involving the use of seclusion, isolation or restraint the parent or guardian of the student shall be notified through verbal or electronic means of the incident as soon as possible, but no later than the end of the day of the incident.
  - The parent or guardian shall receive a written report of the emergency situation within five (5) school days of the incident. The written incident report shall include all of the following:
    - Date, time of day, location, duration, and description of the incident and interventions.
    - Event(s) that led up to the incident.
    - Nature and extent of any injury to the student.
    - Name of a school employee the parent or guardian can contact regarding the incident.
    - Plan to prevent the need for future use of seclusion, isolation or restraint.

•**School Personnel Training** School districts shall ensure that all school personnel are trained annually and know the policy and procedures involving the use of seclusion, isolation and restraint. Training shall include all of the following:

- A continuum of prevention techniques. o Environmental management techniques.
  - A continuum of de-escalation techniques. o Information about the policy.
- School personnel who utilize seclusion and/or isolation and/or restraint shall receive annual training in:
- De-escalation practices.
  - Appropriate use of physical restraint.
  - Professionally-accepted practices in physical management and use of restraints.
  - Methods to explain the use of restraint to the student who is to be restrained and to the individual's family.
  - Appropriate use of isolation.
  - Appropriate use of seclusion.
  - Information on the policy and appropriate documentation and notification procedures.

### **Students with Disabilities**

The foregoing policy applies to all students. However, if the IEP team determines, and the parent consents, that a form of restraint or isolation or aversive behavior intervention may be appropriate in certain identified and limited situations, the team may set forth the conditions and procedures in the IEP or Section 504 plan. Any use of restraint, isolation or aversive behavior interventions must be limited to what is set forth in the IEP or Section 504 plan. If the IEP or Section 504 plan permits use of restraint, isolation or aversive behavior interventions, it must also contain a plan to eliminate the need for their use. Before adding the use of restraint, isolation or aversive behavior interventions to an IEP or Section 504 plan, the student must have undergone appropriate

assessments to include, but not limited to, a formal functional behavior assessment and a positive behavior support plan developed.

### **Reports on Use of Seclusion, Isolation, Restraint or Aversive Behavior Interventions**

Districts shall maintain records documenting the use of seclusion, isolation, restraint and aversive behavior interventions showing when, reason for use, duration, names of school personnel involved, whether students or school personnel were injured, name and age of the student, whether the student has an IEP, Behavior Intervention Plan (BIP) or personal safety plan, when the parents were notified, if the student was disciplined, and any other documentation required by federal or state law.

### **Corporal Punishment**

Corporal punishment shall not be used.

### **School Safety Inspections**

NSCS will conduct building safety inspections during the school year to determine if unsafe conditions and/or work practices exist within the district buildings. The Director of Operations and the Maintenance Supervisor will review safety concerns and determine the actions necessary to repair the problem. Outside experts will be consulted when necessary. Inspections by public agencies, where appropriate, will be done as needed or required by regulations or legislation.

### **Buildings**

Building inspections occur once per year at the beginning of the school year. Remedial actions will be placed on a schedule for repair or replacement and addressed in a timely manner.

### **Vehicles and Equipment**

District vehicles should be inspected on a routine basis. Each employee that operates a district vehicle or equipment is responsible for ensuring that it is working properly and is used or operated in a safe manner. If unsafe conditions are found, district vehicles should be reported to the Director of transportation for repairs and service immediately. Unsafe equipment must be reported to the maintenance department.

### **Fire Extinguishers**

The district contracts with an outside contractor to inspect district fire extinguishers at the beginning of the school year. Fire extinguishers are tagged with the month and year of their latest inspection

### **Hazardous Materials Storage Areas**

Classroom activities, maintenance, and cleaning activities may require the use of hazardous materials. Hazardous materials are those materials that are characteristically hazardous and are flammable, corrosive, reactive or toxic. These materials must be stored safely when they are not being used. Science and other chemicals must be stored safely and securely. Art, theater, and industrial art classes may have chemicals such as oil based paints, solvents, flammable spray paints, corrosives, used oils, lacquers, thinners, glazes, and coatings that need to be stored according to its hazardous characteristic. Spray paints, some glues, solvents, thinners, etc., are flammable and must be stored appropriately. Toxic chemicals should not be used in a classroom setting and alternative non-toxic materials should be used whenever possible

### **Title IX**

No student at NSCS shall, on the basis of sex, be excluded from participation in, or denied the benefits of, any education program or activity at the school.

### **Section 504**

No otherwise qualified individual with a disability shall, solely by reason of her or his disability, be excluded from the participation in, or be denied the benefits of, any program or activity at NSCS.

### **North Side Community School**

The North Side Community School (NSCS) Board believes that engaging parents/families in the education process is essential to improved academic success for students. The Board recognizes that a student's education is a responsibility shared by the district, parents, families and other members of the community during the entire time a student attends school. The Board believes that the district must create an environment that is conducive to learning and that strong, comprehensive parent/family involvement is an important component. Parent/Family involvement in education requires a cooperative effort with roles for the Department of Elementary and Secondary Education (DESE), the district, parents/families and the community.

### **Parent/Family Involvement Goals and Plan**

The Board recognizes the importance of eliminating barriers that impede parent/family involvement, thereby facilitating an environment that encourages collaboration with parents, families and other members of the community. Therefore, the district will develop and implement a plan to facilitate parent/family involvement that shall include the following six (6) goals:

1. Promote regular, two-way, meaningful communication between home and school.
2. Promote and support responsible parenting.

3. Recognize the fact that parents/families play an integral role in assisting their children to learn.
4. Promote a safe and open atmosphere for parents/families to visit the schools their children attend, and actively solicit parent/family support and assistance for school programs.
5. Include parents as full partners in decisions affecting their children and families.
6. Use available community resources to strengthen and promote school programs, family practices and the achievement of students.

The district's plan for meeting these goals is to:

1. Provide activities that will educate parents regarding the intellectual and developmental needs of their children at all age levels. This will include promoting cooperation between the district and other agencies or school/community groups (such as parent-teacher groups, Head Start, Parents as Teachers, etc.) to furnish learning opportunities and disseminate information regarding parenting skills and child/adolescent development.
2. Implement strategies to involve parents/families in the educational process, including:
  - Keeping parents/families informed of opportunities for involvement and encouraging participation in various programs.
  - Providing access to educational resources for parents/families to use together with their children.
  - Keeping parents/families informed of the objectives of district educational programs as well as of their child's participation and progress within these programs.
3. Enable families to participate in the education of their children through a variety of roles. For example, parents/family members should be given opportunities to provide input into district policies and volunteer time within the classrooms and school programs.
4. Provide professional development opportunities for teachers and staff to enhance their understanding of effective parent/family involvement strategies.
5. Perform regular evaluations of parent/family involvement at each school and at the district level.

6. Provide access, upon request, to any instructional material used as part of the educational curriculum.
7. If practical, provide information in a language understandable to parents.

### **Title I, Migrant Education (MEP) and Limited English Proficiency (LEP) Programs**

The Board also recognizes the special importance of parent/family involvement to the success of its Title I, MEP and LEP programs. Pursuant to federal law, the district and parents will jointly develop and agree upon a written parental involvement policy that will be distributed to parents participating in any of these programs.

### **Title I Program Parent Involvement**

The district and parents of children participating in the Title I program will jointly develop and agree upon a written parent involvement policy that will describe how the district will:

1. Involve parents in the joint development of the Title I program plan and in the process of reviewing the implementation of the plan and suggesting improvements.
2. Provide the coordination, technical assistance and other support necessary to assist participating schools in planning and implementing effective parental involvement activities to improve student academic achievement and school performance.
3. Build the schools' and parents' capacity for strong parental involvement.
4. Coordinate and integrate Title I parental involvement strategies with those of other educational programs.
5. Conduct, with the involvement of parents, an annual evaluation of the content of the parental involvement policy and its effectiveness in improving the academic quality of the schools served. This will include identifying barriers to greater participation by parents in activities authorized by law, particularly by parents who are economically disadvantaged, have disabilities, have limited English proficiency, have limited literacy, or are of any racial or ethnic minority background. The district will use the findings of such evaluation to design strategies for more effective parental involvement and to revise, if necessary, the parental involvement policies.
6. Involve parents in the activities of the school.

Each school receiving Title I funds will jointly develop with and distribute to parents of children participating in the Title I program a written parental involvement policy agreed upon by such parents in accordance with the requirements of federal law:

1. The policy must be made available to the local community and updated periodically to meet the changing needs of parents and the school.
2. The policy shall contain a school-parent compact that outlines how parents, the entire school staff and students will share the responsibility of improved student academic achievement and the means by which the school and parents will build and develop a partnership to help children.
3. Each school participating in the Title I program will convene a meeting annually to inform parents about Title I and to involve parents in the planning, review and improvement of Title I programs, including the planning, review and improvement of the school parental involvement policy.

### **Migrant Education Program Parent Involvement**

Parents of students in the MEP will be involved in and regularly consulted about the development, implementation, operation and evaluation of the Migrant Education Program.

Parents of MEP students will receive instruction regarding their role in improving the academic achievement of their children.

### **Limited English Proficiency Program Parent Involvement**

Pursuant to federal law, parents of LEP students will be provided notification regarding their child's placement in and information about the district's LEP program.

Parents will be notified of their rights regarding program content and participation.

### **Policy Evaluation**

The district, with parent/family involvement, will review and evaluate the content and effectiveness of this policy and each school-level policy at least annually. The district will revise this policy as necessary to improve or create practices that enhance parent/family involvement.

### **Truancy, Child Abuse and Neglect**

NSCS works with families to prevent child abuse and neglect and to provide support and act as an advocate for children needing assistance. Abuse, including sexual molestation, consists of any physical or emotional injury to a child that has been caused by other than accidental means,

including any injury that appears to be at variance with the explanation given of the injury. Neglect is anything that causes actual harm or substantial risk of harm to a child's health, welfare or safety, including mental and emotional injury that is harmful to a child's ability to think, reason, or feel. Truancy is a form of neglect and will be treated as such. Threat of harm is also covered, including all activities, conditions and persons that place the child at substantial risk of physical or sexual abuse, neglect, or mental injury. This includes exposure to domestic violence. All staff members are mandatory reporters, will follow the school reporting guidelines, and will be trained on the identification and reporting of suspected child abuse and neglect.

### **Eye Protection**

All students, teachers and visitors are required to wear industrial quality eye protective devices when participating in or observing the following activities in any class: 1. Exposure to molten materials. 2. Milling, sawing, turning, shaping, cutting, grinding or stamping of any solid materials. 3. Heat treatment, tempering or kiln firing of any materials. 4. Gas, electric arc or other forms of welding. 5. Repair or servicing of any vehicle. 6. Exposure to/or laboratory use of caustic or explosive materials, hot liquids or solids, injurious radiation, or other similar hazards. Eye protective devices designed to provide protection for the hazards involved and to meet standards specified by state law will be provided by the School District. These devices may be issued to the students or provided at work stations for individual activities. If the devices are issued to the students, principals are authorized to charge students for loss, damage or failure to return any device issued.

### **Textbooks**

NSCS provides textbooks for students use. They are the property of the school. Except in special circumstances, textbooks are used only at school and are not to be taken home. The school keeps its textbooks in good condition. Students are expected to do the same. If a student damages a textbook, due to misuse or abuse, parents will be expected to replace the damaged book



## **Allowability Procedure (federal grants)**

The purpose of this procedure is to ensure federal funds are spent only on allowable activities in accordance with CFR Part 200 Subpart E – Cost Principles, other special terms or conditions of the grant award, and/or other applicable state and federal guidelines.

### **A. Expending Grant Funds**

All costs charged to a federal grant are classified as either *direct* or *indirect*. While developing and reviewing the grant budget and when expending grant funds, program and fiscal staff should keep in mind the difference between *direct* costs and *indirect* costs as defined in the federal cost principles. All costs must be properly and consistently identified as either direct or indirect in the accounting system.

#### **Direct and Indirect Costs**

##### *Determining Whether a Cost is Direct or Indirect*

*Direct* costs are those costs that can be identified specifically with a particular final *cost objective*, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. 2 CFR § 200.413(a).

*Indirect* costs are those that have been incurred for a common or joint purpose benefiting more than one *cost objective*, and not readily assignable to the *cost objectives* specifically benefitted, without effort disproportionate to the results achieved. 2 CFR § 200.56. Costs incurred for the same purpose in like circumstances must be treated consistently as either *direct* costs or *indirect* costs. 2 CFR § 200.413(a). Indirect costs usually support areas that benefit all activities of the District, such as Accounting, Budget, Human Resources, Purchasing, Building Maintenance, etc.

*Cost Objective*: A *cost objective* is a program, function, activity, award, organizational subdivision, contract, or work unit. A cost objective may be a major function of the District, a particular service or project, a federal award, or an indirect cost activity.

Identification with the federal award, rather than the nature of the goods and services involved, is the determining factor in distinguishing *direct* from *indirect costs* of federal awards. Typical

costs charged *directly* to a federal award are the compensation of employees who conduct program activities for that award, their related fringe benefit costs, and the costs of materials and other items of expense incurred to carry out the objectives of the federal award. 2 CFR § 200.413(b).

The salaries of *administrative and clerical staff* should normally be treated as *indirect costs*. 2 CFR § 200.413(c). *Direct* charging of these costs may be appropriate only if *all* of the following conditions are met:

- Administrative or clerical services are integral to a project or activity.
- Individuals involved can be specifically identified with the project or activity.
- Such costs are explicitly included in the budget or have the prior written approval of DESE or other awarding agency.
- The costs are not also recovered as *indirect costs*.

### **Indirect Cost Rate**

Pursuant to 34 CFR §§ 75.561 and 76.561, DESE, as the cognizant agency, approves federal indirect cost rates for school districts, ESCs, and open-enrollment charter schools in Texas. The rates are calculated using costs specified in the District's indirect cost plan/proposal submitted to DESE and is effective July 1 through June 30 of each year.

Two indirect cost rates are approved by DESE and are used by the District. The *restricted* rate is used for federal grants containing the *supplement, not supplant* requirement (34 CFR §§ 76.563 and .564). The *unrestricted* rate may be used for federal grants that do *not* contain the supplement, not supplant requirement. The Executive Director is responsible for extracting the required information to be included in the indirect cost rate/proposal and submitting it to DESE.

*Applying the Indirect Cost Rate:* The District must have a current, approved federal indirect cost rate to charge indirect costs to a federal grant. Once the District has an approved indirect cost rate, the percentage is multiplied against the *actual* direct costs (excluding distorting items specified by DESE or other awarding agency, such as the portion of each contract in excess of \$25,000, subgrants, capital outlay, debt service, etc.) incurred under a particular grant to produce the dollar amount of indirect costs allowable to that award. 34 CFR § 75.564; 34 CFR § 76.569. Once the District applies the approved rate, the funds that may be claimed for indirect costs have no federal accountability and may be used as if they were non-federal funds. For *Direct Grants*, reimbursement of indirect costs is subject to the availability of funds and statutory or administrative restrictions. 34 CFR § 75.564.

Indirect costs are part of *administrative* costs (vs. *program* costs). Where a federal program has a specific cap on the percentage of *administrative* costs that may be charged to a grant, that cap must include all *direct administrative* charges as well as any recovered *indirect* charges. If

*administrative* costs are limited to 5%, for example, the total *direct* administrative costs plus *indirect* costs claimed for the grant cannot exceed 5%.

Indirect costs are budgeted in the grant application in the corresponding line item. Although the maximum allowable indirect costs may be budgeted in the application, indirect costs can only be *charged* to the grant based on *actual* expenditures of *direct* costs. Therefore, if the District does not expend all of its funds during the grant period, the *maximum* amount of indirect costs budgeted based on the total grant award cannot be charged to the grant. Prior to finalizing expenditures for the grant and submitting the final expenditure report to DESE or other awarding agency, the District adjusts the final amount charged to indirect costs based on the *actual* expenditures.

Currently the district does not expense indirect costs as all funds are needed in the grant area to complete the grant purpose.

### **Determining Allowability of Costs**

Grantees are required to have written procedures for determining the *allowability* of costs charged to federal grants. 2 CFR § 200.302(b)(7). All costs must be allowable under the federal cost principles in 2 CFR Part 200, Subpart E, and under the terms and conditions of the specific federal award.

Expenditures must be aligned with budgeted items in the approved grant application. Certain changes or variations from the approved budget and grant application need prior approval from DESE or other awarding agency. Refer to DESE's guidelines on When to Submit an Amendment (under *Amendment Submission Guidance*) to determine when an amendment to the budget is required for DESE grants.

When determining how the District will spend grant funds, Executive Director and the administrative staff will review the proposed cost to determine whether it is an allowable use of federal grant funds *before* obligating and spending those funds on the proposed goods or services. All expenditures made with federal education funds must meet the standards outlined in EDGAR, 2 CFR Part 3474, and 2 CFR Part 200. The assigned program manager and fiscal staff must consider the following factors when making an allowability determination.

### **Factors Affecting Allowability of Costs**

In general, District staff must consider the following elements when determining the allowability of a cost. In accordance with the federal cost principles, all costs budgeted and charged to a federal grant must be:

ü ***Necessary and Reasonable for the performance of the federal award.***

*Reasonable Costs:* A cost is *reasonable* if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. "Reasonable" means that sound business practices were followed, and purchases were comparable to current market prices.

A cost can be *reasonable* if it meets *all* of the following conditions:

§ Prudence was used in making the decision to incur the cost, considering the person's responsibilities to the District, its employees, the public, and the federal government.

§ It is necessary to carry out the objectives of the grant program or is recognized as an ordinary cost to operate the organization.

§ The District applied sound business practices; arm's-length bargaining (i.e., the transaction was with an unrelated third party); federal, state, and other laws and regulations; and the terms and conditions of the award in making the decision.

§ The price is comparable to that of the current fair market value for equivalent goods or services.

§ There were no significant deviations from the established practices of the organization which may unjustifiably increase the cost. 2 CFR § 200.404

*Necessary Costs:* While 2 CFR § 200.404 does not provide specific descriptions of what satisfies the "necessary" element beyond its inclusion in the reasonableness analysis above, *necessary* is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. It means it is vital or required in order to meet the objectives of the grant or for the grant to be successful. *Necessary* does *not* mean "nice to have," which means it is *not necessary* to accomplish the objectives of the program in that it is not vital or required for the success of the program.

A key aspect in determining whether a cost is *necessary* is whether the district can demonstrate that the cost addresses an existing need and can prove it. For example, the district may deem a language skills software program necessary for a limited English proficiency program.

When determining whether a cost is *necessary*, the District considers:

§ Whether the cost is needed for the proper and efficient performance of the grant program;

§ Whether the cost is identified in the approved budget or application;

§ Whether there is an educational benefit associated with the cost;

§ Whether the cost aligns with identified needs based on results and findings from a needs assessment; and

§ Whether the cost addresses program goals and objectives and is based on program data.

ü **Allocable to the federal award.** A cost is *allocable* to the federal award if the goods or services involved are *chargeable* or *assignable* to the federal award *in accordance with the relative benefits received*. This means that the federal grant program derived a benefit in proportion to the funds charged to the program. 2 CFR § 200.405. For example, if 50% of a supplementary Teacher's salary is paid with grant funds, then that Teacher must spend at least 50% of his or her time on the grant program. Additionally, if equipment or supplies purchased with grant funds benefits more than one grant program, the purchase must be “split-funded” among the grant programs receiving benefit. The District must be able to demonstrate how a particular cost benefits the specific population being served in the grant. This is an area of frequent audit exceptions.

ü **Consistent with policies and procedures** that apply uniformly to both federally-financed and other activities of the District. For example, personnel whose travel is paid with federal funds is reimbursed at the same rates as personnel whose travel is paid with state or local funds and the grant is charged accordingly.

ü **Conform to any limitations or exclusions set forth as cost principles** in 2 CFR Part 200, Subpart E, or in the terms and conditions of the federal award.

ü **Consistent treatment.** A cost cannot be assigned to a federal award as a *direct* cost if any other cost incurred for the same purpose in like circumstances has been assigned as an *indirect* cost under another award.

ü **Adequately documented.** All expenditures must be properly documented with original source documentation that is clearly written and maintained on file (either electronically or on paper) with accounting records. Documentation includes purchase orders/requisitions, invoices, receipts, verification of receipt of goods and services, travel authorizations and vouchers, contracts, time-and-effort records, copies of checks, bank statements, etc. Expenditures that are not supported by source documentation cannot be charged to the grant.

ü **Determined in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in 2 CFR Part 200.**

ü **Not included as a match or cost-share of another federal program,** unless the specific federal program authorizes federal costs to be treated as such. Some federal program statutes

require the grantee to contribute a certain amount of non-federal resources to be eligible for the federal program.

ü **The net of all applicable credits.** The term “applicable credits” refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges, such as credits. To the extent that such credits accruing to or received by the District relate to the federal award, they shall be credited to the federal award, either as a cost reduction or a cash refund, as appropriate. 2 CFR § 200.406.

*Treatment of miles, points, or awards accrued for travel:* Any miles, points, credits, or awards accrued or earned for employee travel using a *district-issued* credit card where the credit card bill is paid directly by the District are the property of the District and will be used for employees travelling on behalf of the District to reduce the overall cost to the District. Any such miles, points, credits, or awards accrued will not be used for personal travel.

2 CFR Part 200’s cost guidelines must be considered when federal grant funds are expended. Federal rules require state- and District-level requirements and policies regarding expenditures to be followed as well. For example, state and/or District policies relating to travel or equipment may be narrower or more restrictive than the federal rules. In this case, the stricter State and/or District policies must be followed.

### **Requesting Prior Written Approval**

Some costs discussed in the following sections and in the instructions to completing the grant application require *prior written approval* from the awarding agency.

In addition, for certain costs that it may be difficult to determine reasonableness or allocability, the District may seek *prior written approval* for “special or unusual costs” not identified in the regulations in advance of the incurrence of such costs. This may prevent future disallowance or dispute based on “unreasonableness” or “non-allocability.” Prior written approval should include the timeframe or scope of the agreement. 2 CFR § 200.407

The Executive Director will determine if and when the District should seek prior written approval for a certain cost prior to incurring the cost. Federal grant funds will not be expended for any costs that require prior written approval in accordance with 2 CFR 200, Subpart E, or the grant application instructions, if such prior written approval was not properly secured.

### **Selected Items of Cost – 2 CFR Part 200, Subpart E**

2 CFR Part 200, Subpart E, examines the allowability of 55 specific cost items (commonly referred to as *Selected Items of Cost*) at 2 CFR §§ 200.420 -.475. These cost items are listed in the chart below along with the citation where it is discussed. Please do not assume that an item is allowable because it is specifically listed, as it may be *unallowable* despite its inclusion in the selected items of cost section, or it may be allowable only under certain conditions, including prior written approval.

The expenditure may be *unallowable* for a number of reasons, including: the express language of the regulation states the item is unallowable; the terms and conditions of the grant deem the item unallowable; or State/local restrictions dictate that the item is unallowable or allowable only under certain conditions or circumstances. The item may also be unallowable because it does not meet one of the factors affecting allowability of costs, such as being reasonable because it is considered too expensive. If an item is unallowable for any of these reasons, the District does not use federal funds to purchase it.

The selected items of cost addressed in *2 CFR Part 200, Subpart E* include the following (in alphabetical order):

<b>Item of Cost</b>	<b>Citation of Allowability Rule</b>
Advertising and public relations costs	2 CFR § 200.421
Advisory councils	2 CFR § 200.422
Alcoholic beverages	2 CFR § 200.423
Alumni/ae activities	2 CFR § 200.424
Audit services	2 CFR § 200.425
Bad debts	2 CFR § 200.426
Bonding costs	2 CFR § 200.427
Collection of improper payments	2 CFR § 200.428
Commencement and convocation costs	2 CFR § 200.429
Compensation – personal services	2 CFR § 200.430

Compensation – fringe benefits	2 CFR § 200.431
Conferences	2 CFR § 200.432
Contingency provisions	2 CFR § 200.433
Contributions and donations	2 CFR § 200.434
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435
Depreciation	2 CFR § 200.436
Employee health and welfare costs	2 CFR § 200.437
Entertainment costs	2 CFR § 200.438
Equipment and other capital expenditures	2 CFR § 200.439
Exchange rates	2 CFR § 200.440
Fines, penalties, damages and other settlements	2 CFR § 200.441
Fund raising and investment management costs	2 CFR § 200.442
Gains and losses on disposition of depreciable assets	2 CFR § 200.443
General costs of government	2 CFR § 200.444
Goods and services for personal use	2 CFR § 200.445
Idle facilities and idle capacity	2 CFR § 200.446
Insurance and indemnification	2 CFR § 200.447
Intellectual property	2 CFR § 200.448
Interest	2 CFR § 200.449
Lobbying	2 CFR § 200.450
Losses on other awards or contracts	2 CFR § 200.451
Maintenance and repair costs	2 CFR § 200.452



Materials and supplies costs, including costs of computing devices	2 CFR § 200.453
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454
Organization costs	2 CFR § 200.455
Participant support costs	2 CFR § 200.456
Plant and security costs	2 CFR § 200.457
Pre-award costs	2 CFR § 200.458
Professional services costs	2 CFR § 200.459
Proposal costs	2 CFR § 200.460
Publication and printing costs	2 CFR § 200.461
Rearrangement and reconversion costs	2 CFR § 200.462
Recruiting costs	2 CFR § 200.463
Relocation costs of employees	2 CFR § 200.464
Rental costs of real property and equipment	2 CFR § 200.465
Scholarships and student aid costs	2 CFR § 200.466
Selling and marketing costs	2 CFR § 200.467
Specialized service facilities	2 CFR § 200.468
Student activity costs	2 CFR § 200.469
Taxes (including Value Added Tax)	2 CFR § 200.470
Termination costs	2 CFR § 200.471
Training and education costs	2 CFR § 200.472
Transportation costs	2 CFR § 200.473

Travel costs ( <i>DESE restricts to actual costs, not per diem</i> )	2 CFR § 200.474
Trustees	2 CFR § 200.475

Likewise, it is possible for the State and/or District to put additional requirements on a specific item of cost. Under such circumstances, the stricter requirements must be met for a cost to be allowable. Accordingly, employees consult federal, State and District requirements when spending federal funds.

#### Other Considerations for Allowability

In order for a cost to be allowable, the expenditure must also be allowable under the applicable *federal program statute* (e.g., Title I of the Elementary and Secondary Education Act [ESEA], along with accompanying *program regulations, non-regulatory guidance, and grant award notifications*.

Most federal programs also contain the *supplement, not supplant* requirements. In general, this means that the District cannot use federal grant funds to pay for a cost or activity that is usually supported by state or local funds. See *Section X. Programmatic Fiscal Requirements, B. Supplement, Not Supplant*, of this manual for more information about this requirement.

In summary, for a cost to be allowable under a federal grant program, the District ensures it meets *all* of the following conditions. A cost that does not meet all of these conditions could be questioned during an audit or monitoring visit and could require repayment to the awarding agency. The cost must be:

- ü *reasonable* in cost (as described above)
- ü *necessary* to accomplish the objectives of the grant program (as described above)
- ü based on an identified need, concern, or area of weakness within the grant program
- ü appropriate under the authorizing program statute
- ü consistent with the underlying needs of the program in that it benefits the intended population of students or Teachers for which the funds are appropriated
- ü *allocable* to the grant based on the relative benefits received (as described above)
- ü authorized or not prohibited under state or local laws or regulations

- ü consistent with policies, regulations, and procedures that apply to all activities, including other grants and state and local activities
- ü treated consistently as either a *direct* cost or as an *indirect* cost
- ü determined in accordance with GAAP
- ü not used to meet cost sharing or matching requirements of another federal grant (unless specifically permitted in the other program statute or regulations)
- ü consistent with the terms and conditions of the grant award
- ü budgeted in the approved grant application
- ü adequately documented with appropriate supporting original source documentation
- ü the net of any applicable credits such as rebates or discounts
- ü allowable under the federal cost principles
- ü in most cases, supplemental to the core foundation program of the school and to other activities normally conducted by the school (i.e., supplement, not supplant)
- ü if the school is a Title I schoolwide program, the grant program's activities and applicable costs must be included in the schoolwide plan, the school must have conducted a comprehensive needs assessment, and the plan must contain the required components specified in statute (see Title I, Part A, §1114[b]).

District personnel responsible for spending federal grant funds and for determining allowability must be familiar with the Part 200 selected items of cost section. District employees are required to follow these rules when charging these specific expenditures to a federal grant. In addition to checking the selected items of cost in Part 200, District staff must check costs against or any grant program restrictions to ensure the cost is allowable.

The Executive Director and administrative staff will use 2 CFR Part 200's cost guidelines and DESE's Guidelines Related to Specific Costs for determining the allowability of each cost. To protect the district from an audit or monitoring finding, it is recommended that, on each purchase order/requisition, there is a signed assurance that the cost is:

- Reasonable
- Necessary
- Allowable (in accordance with the above list), and
- Allocable to the grant in accordance with benefits received.]

### **Costs That Require Special Attention**

In addition to the aforementioned, certain types of costs may be allowable under federal law but may not be allowable under state law or guidelines, or may only be allowable under certain circumstances and conditions.

The District makes every effort to comply with these guidelines in the expenditure of federal grant funds to avoid audit exceptions by referring to 2 CFR Part 200's cost guidelines Related to Specific Costs by the Executive Director before the grant application is completed and by the Principal before requisitions are expensed to federal funds. Cost guidelines are checked again by business office before payment is made.

The state and/or District rules related to some specific cost items are discussed below. District employees must be aware of these State and District rules and ensure they are complying with these requirements.

## **BUDGET POLICY**

The Board of Directors recognizes that the business and other non-instructional operations of the charter school support the educational program by maximizing and prioritizing resources and providing a safe and healthy environment for students and staff. The Director or designee shall ensure that the charter school's business and non-instructional operations are efficient and

responsive to the needs of students, parents/guardians, staff, and the community.

In the development of a charter school budget, the Board and the Director or designee shall establish a calendar that reflects the full budget cycle and a process that satisfies the requirements of law.. The Director or designee shall provide fiscal data and prepare a proposed budget document within the budget priorities and parameters set by the Board. The Board shall adopt a budget that is aligned with the charter school's vision and goals and enables the charter school to meet its fiscal obligations.

The Board expects sound fiscal management from the administration. The Director or designee shall administer the adopted budget in accordance with Board policies and accepted business practices.

The Board shall monitor financial operations so as to ensure the charter school's fiscal integrity and accountability to the community. The Director or designee shall complete all required financial reports, facilitate the independent audit process, recommend financial plans for meeting program needs, and keep the Board informed about the charter school's fiscal and non instructional operations.

The Charter Board recognizes its critical responsibility for adopting a sound budget for each fiscal year which is aligned with the charter school's vision, goals, and priorities. The charter school budget shall guide administrative decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the charter school.

The charter school budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues for the following fiscal year, together with a comparison of revenues and expenditures for the current fiscal year.

### **Budget Development and Adoption Process**

The Director or designee shall establish an annual budget development process and calendar. In order to provide guidance in the development of the budget, the Director or designee shall annually establish budget priorities based on identified charter school

### **Budget Criteria and Standards**

In developing the charter school budget, the Director or designee shall analyze criteria and standards adopted by the Missouri Department of Secondary and Elementary Education which address estimation of funded average daily attendance (ADA), projected enrollment, ratio of ADA to enrollment, projected revenue limit, salaries and benefits, other revenues and

expenditures, facilities maintenance, deficit spending, fund balance, and reserves. The Board shall establish and maintain a general fund reserve for economic uncertainty that meets or exceeds the requirements of law.

### **Budget Amendments**

Whenever revenues and expenditures change significantly throughout the year, the Director or designee shall recommend budget amendments to ensure accurate projections of the charter school's net ending balance. When final figures for the prior-year budget are available, this information shall be used as soon as possible to update the current-year budget's beginning balance and projected revenues and expenditures.

In addition, budget amendments shall be submitted for Board approval when the state budget is adopted, charter school income declines, increased revenues or unanticipated savings are made available to the charter school, program proposals are significantly different from those approved during budget adoption, inter-fund transfers are needed to meet actual program expenditures, and/or other significant changes occur that impact budget projections.

### **Initial Budget Adoption**

On or before July 1 of each year, the Board shall adopt a budget which adheres to the state's standardized account code structure. Our fiscal year shall run from July 1st thru June 30th.

## **School Accounting System**

In this section, procedures are described for the overall accounting system design, accounting activity, and closeout of the accounts at year-end.

### **1. Accounting System Design**

**Control Objective** - To establish a coding structure that supports financial reporting and decision-making.

#### **Major Controls**

- a. The Director of Finance & Operations is responsible for designing the

Chart of Accounts / Coding Structure.

b. To support the decision making, the Director of Finance & Operations shall be involved in ensuring that Missouri Department of Elementary and Secondary Education (DESE) guidelines, as are used for recording and reporting purposes using the district's software.

c. Expenditures will be correctly categorized within the Chart of Accounts upon initial posting.

## **2. General Accounting Activity**

**Control Objective** - To ensure that all accounting entries are current, accurate, and complete.

### **Major Controls**

a. Timeliness of Entries - All entries are made soon after the underlying accounting event to ensure the financial record and reporting are accurate.

b. Internal Consistency - an integrated financial management system is used.

c. Support Documentation - All entries are supported by adequate documentation that clearly shows the justification and authorization for the transaction. Forms are properly designed to capture all relevant information.

**Audit Trail** - A complete paper trail should be kept so that the auditors will be able to reconstruct and / or justify all entries.

## **3. Procedures**

a. Payment requests are verified against original source documentation (e.g., invoice, purchase order, etc.) by the Accountant Assistant before entering into the software system and before payment is made.

- b. Each entry in the accounting software is reviewed and approved by the Director of Finance & Operations.
- c. Non-recurring entries, such as for correcting entries, are prepared by the Accounting Assistant and approved by the Director of Finance & Operations
- d. Documentation shall be attached to all such correcting entries.

#### **4. Account Reconciliation and Close-out**

**Control Objective** - To ensure the accuracy of financial records and reports.

**Major Controls** - Reconciliation of all accounts and sub-accounts

##### **Procedures**

- a. Reconciliation of North Side Community School' records and the records of the Weston's Town Accountant occurs monthly.
- b. The North Side Community School' Student Activity Accountant Assistant shall ensure that each account is reconciled to the balances carried by the Town Accountant on a monthly basis, sending a copy to the Director of Finance & Operations.
- c. The Head Accounting Assistant shall ensure that the Revolving Accounts are reconciled to the balance carried by the Town Accountant on a monthly basis, sending a copy to the Director of Finance & Operations.
- d. At fiscal year-end and after the annual audit, all accounts are closed out and the balances of revolving funds and grants are agreed to the audited financial statements.



## CASH MANAGEMENT PROCEDURES

In this section, procedures are described for cash receipts.

### A. Cash Receipts

**Control Objective** - To record receipts completely and accurately and to prevent the diversion of cash assets.

#### Major Controls

- a. Cash Receipts Procedures - The North Side Community School has internal control systems in place to monitor cash receipts and to ensure that deposits are made in a timely manner.
- b. Internal Accounting Controls
  1. Opening of mail assigned to an employee with responsibilities independent of access to files or documents pertaining to accounts receivable or cash accounts.
  2. Listed receipts and credits compared to accounts receivable and bank deposits.
  3. Checks and money orders are to be made payable to North Side Community School.
  4. Cash and other receivables should be turned over upon receipt to the School Accounting Assistant for processing. If immediate turnover is not possible funds should be safeguarded in a safe or locked cash box and turned over the next business day. Checks are marked with a restrictive endorsement upon receipt.
  5. All funds must be deposited upon receipt.

## Federal Funds

Cash Management 1) Cash Management for Federal Funds 2 CFR §200.305 According to 2 CFR §200.305(b), The LEA will comply with applicable methods and procedures for payments that minimize the time elapsing between the transfer of funds from the U.S. Treasury or pass-through entity (such as DESE) and the disbursement by the LEA, whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means. The LEA Reimbursement requests will be submitted via the DESE Expenditure Reporting (ER) system. Generally, the LEA receives payment of federal funds from the DESE (DESE) on a reimbursement basis. However, if the LEA receives an advance in federal grant funds, the LEA will remit interest earned on the advanced payment to the federal agency, according to the EDGAR requirements. 70 The business manager monitors the draw downs to determine whether the payment of federal funds to the LEA is a reimbursement or an advance payment. If an advance payment, the business manager and Business Office Manager ensures compliance with the interest requirements. The Business Office or designee will monitor payroll payments to determine if any portion of the payment is actually an advance rather than reimbursement. If payroll costs are first paid out of non-federal funds and then drawn down, the payments are considered reimbursement. By definition, payroll accruals are wages, salaries, the related payroll taxes, TRS and IRS payments, and benefits that have been earned by the LEA's employees but have not yet been paid by the LEA. To be considered reimbursement, the payroll accruals are not drawn down from the ER system until they are reversed and paid out as payroll expenditures. If liabilities, such as IRS and TRS payments, are drawn down at the same time the employee's paycheck amount is drawn down, but are not paid to these entities until several days later, those liability amounts are considered an advance of federal funds. If the employee's paycheck amount is drawn down on or after the date the employee is paid and the IRS, TRS, etc. liabilities are drawn down on or after the date they are submitted, then both would be considered reimbursements. The LEA refers to DESE's document, "New EDGAR Regulations Frequently Asked Questions" regarding the difference between reimbursement and advance payment for employees on a 10- month contract but paid over 12 months. The LEA does not pay all payroll costs out of non-federal funds first. a) Payment Methods Reimbursements: To be considered a reimbursement, The LEA initially charges federal grant expenditures to non federal funds and then seeks reimbursement with federal funds. According to DESE guidance, to be considered a reimbursement, an LEA draws down from DESE via the ER (Expenditure Reporting) system on or after the date the payment is mailed, delivered, or electronically delivered. All reimbursements are based on actual disbursements, not on obligations. Reimbursements of actual expenditures do not require interest calculations.

Advances: To the extent the LEA receives advance payments of federal grant funds, the LEA will maintain written procedures that minimize the time elapsing between the transfer of funds and disbursement by the LEA and will ensure its financial management system meets the standards for fund control and accountability as established in EDGAR. According to DESE guidance, if the LEA draws down federal funds from DESE via the ER (Expenditure Reporting) system prior to making the payment (prior to the time the payment is mailed, delivered, or electronically delivered), the draw down is considered an advance. The 71 payment date is the actual date of disbursement, not the date encumbered or scheduled for payment according to the accounting treatment. The LEA is deducting the amount for accruals from the reporting and will be added in when they are being paid. According to 2 CFR §200.305(b)(1), the LEA will limit its advance payment requests to the minimum amounts needed and will time the advance payment to be in accordance with the actual, immediate cash requirements of the LEA in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the LEA for direct program or project costs and the proportionate share of any allowable indirect costs. The LEA normally draws down no sooner than three days prior to disbursement. The LEA must make timely payment to contractors in accordance with the contract provisions. The BUSINESS OFFICE MANAGER will determine if an advanced payment will be requested, and report that request to the superintendent. The superintendent will monitor to assure that this is done in a very limited manner if at all. The request for advance payments will be timed in relation to actual expenditures so that no more than 10 days lapse between the date of draw down and the date of disbursement. The Business Office determines when advance payments are necessary. According to 2 CFR §200.305(b)(7)(i), the federal government and DESE must not require separate depository accounts for funds provided to the LEA and must not establish any eligibility requirements for depositories for funds provided to the LEA. However, the LEA will have a process in place to account for the receipt, obligation, and expenditure of funds. The LEA does not choose to maintain a separate depository account for the advance payment of federal funds received from DESE. According to 2 CFR §200.305(b)(7)(ii), advance payments of federal funds must be deposited and maintained in insured accounts whenever possible. The LEA's depository account is maintained in an insured account. According to 2 CFR §200.305(b)(8), the LEA will maintain advance payments of federal funds in interest-bearing accounts, unless an allowable exception applies: The LEA defines administrative expenses to be operating expenses of the business office.

### **Sunshine Law**

Because charter schools are considered to be local public entities and control public moneys, the deliberations of charter school Boards are of public interest.

Note: the Sunshine law does not apply to “any chance meeting or social gathering at which discussion of public business is not the central purpose.” Example: Even though a majority of the Board attends the Holiday party, (or basketball game, or picnic, or whatever), since the Board is not convened to discuss or undertake any formal Board action, the meeting is not subject to the Sunshine Law and there is no need to post advanced notice. public notice and meeting requirements set forth in Missouri law. In a nutshell, the Sunshine Law requires the following with regard to Board meetings: “Meeting” is defined very broadly as any kind of gathering convened to discuss public business, in person, by telephone, electronically, etc.

Under the Sunshine Law, a meeting takes place when a majority or quorum of a public governmental body gathers to discuss or vote on public business (§ 610.010(5), RSMo, and *Colombo v. Buford*, 935 S.W.2d 690 (Mo. App. W.D. 1996)). Therefore, if less than a quorum of the public body meets to discuss public business, it is not a “meeting” as defined under the

Sunshine Law. However, the Sunshine Law will apply to meetings of groups with less than a quorum when the entity is deliberately attempting to evade the Sunshine Law. See, Colombo, cited above. For example, a public governmental body may not purposely meet in groups with less than a quorum to discuss public business and then ratify those decisions in a subsequent public meeting. Board members e-mail each other about public business – Pursuant to § 610.010(5), RSMo, a public meeting exists when a public body meets and public business is discussed, decided, or public policy is formulated. A single e-mail about an issue would not in and of itself constitute a meeting requiring advance notice. However, by § 610.025, RSMo, any member of a public governmental body who sends an e-mail relating to public business to a majority of the body shall also send a copy to the member's public office computer or to the custodian of records to be retained as a public record.

## **SCHOOL VOLUNTEERS**

North Side Community School recognizes that community and parent volunteers make valuable contributions to the district's schools and encourages volunteers participation in district programs. Further, parent and community involvement are essential components of student achievement. NSCS endorses a volunteer program and expects Its professional staff to encourage and strengthen community and parent involvement in the schools.

The Executive Director designee will create appropriate procedures for attracting, screening and training community and parent volunteers. Volunteering in the district is a privilege, not a right. The district -will conduct screening and criminal background checks before any volunteer is placed in a position where he or she will be left alone with a student. The district may decline the services of any volunteer for any legal reason. All information collected on volunteers will be considered confidential to the extent allowed by law and will only be used to protect the students or minimize disruption to the educational environment.

### **Definitions**

*Volunteer* — Any parent or person in the community who provides uncompensated service to the district.

*Chaperone* — A volunteer, usually a parent or guardian, who assists the school staff and is under the direct control of school staff but is never left alone with a student. Chaperones include room parents or persons who volunteer to assist with field days, field trips, class parties or other special occasions.

*Screened Volunteer* — A volunteer who may periodically be left alone with students. Usually, screened volunteers commit to assist the school on a regular basis. Examples of a screened volunteer include persons who regularly assist in the office or library, mentor or tutor students, coach or supervise a school-sponsored activity.

### **All Volunteers**

Volunteering is a privilege, not a right. The Board, Executive Director, principal or designee may decline or terminate the services of a volunteer for any reason. It shall be the responsibility of the principal or designee to approve all screened volunteers.

Volunteers will provide support services but are not substitutes for the professional staff. Volunteers will work under the direction and supervision of school staff.

## PROGRAMS FOR ENGLISH LANGUAGE LEARNERS

The following procedures shall be used by the English Language Learner (ELL) coordinator to implement Board policy pertaining to the identification, instruction and assessment of students who are English language learners. The ELL coordinator is the Executive Director (ED).

### **Identification**

Upon enrollment, all students will be asked to complete questions about his/her home language. Any student who indicates the use of a language other than English will be referred by the person processing the enrollment forms to the ELL coordinator to determine if further English language proficiency assessment is warranted.

Any employee or volunteer of the district who suspects a student might have limited English proficiency must report that suspicion to the ELL coordinator or the principal.

Students identified by the ELL coordinator for additional assessment will be assessed within ten (10) school days after enrolling.

The ED, in consultation with the Special Education staff, will determine the appropriate

instruments to be used to assess the English proficiency of students.

**Instruction**

The district will offer all appropriate and necessary instructional options for ELL students. The ED will designate the staff members responsible for designing and carrying out instruction for ELL. All staff working either directly or indirectly with ELL will receive appropriate and necessary training.

**Assessment**

The English proficiency of ELL students is assessed annually. Assessment instruments will cover reading, writing, speaking and listening skills. Other assessments are administered in accordance with Board policy. The district will use assessment instruments, techniques and schedules for ELL assessments, as determined by the ED and Special Education staff

**Transition**

The goal of the district's ELL program is English proficiency and transition from any specialized programs to a regular course of instruction. The ED will define the process used to determine when students are ready to transition out of the program and how student progress will be monitored after exiting the program. The district will provide any support required after a student has transitioned to the regular program.

**Parental Involvement**

Parents/Guardians will be informed about the district's program, their rights and the plan for their student.

**Program Evaluation**

The ELL coordinator will evaluate the district's ELL program annually and prepare a report for the superintendent that will include the types of services provided, the number of students served, and the number of students who have exited the program and assessment data. Information from student records will be reported in accordance with the Family Educational Rights and Privacy Act (FERPA). Based on the evaluation, the ELL coordinator will make recommendations for modifying and staffing the program and suggestions for resources necessary to improve the effectiveness of the program.

- Volunteers will keep all information obtained from a student's education record confidential.
- Volunteers will not photograph or videotape students unless authorized by the building principal or designee.
- Volunteers will not arrange to meet students outside the regular school day or during school- sponsored events or activities.
- Volunteers will sign in and out of the office when entering or leaving the school. Volunteers must report suspected cases of abuse or neglect to the principal or Executive Director.
- Volunteers will follow all the policies, procedures and other rules established in the district and all applicable laws.

### **Screened Volunteers**

- NSCS staff must direct persons wishing to serve as a screened volunteer to the Development Director.
- Screened volunteers must consent to and complete a criminal background check prior to being left alone with a student and may be required to submit additional



### **Possession of a Weapon or Dangerous instrument**

Students/Parents/Teachers/Staff/Volunteers/ Visitors shall not possess or conceal or transport any weapon or other instrument that could cause or that is intended to cause bodily injury or other harm to another or misuse otherwise acceptable objects in a manner intended to cause harm to others at any time while on North Side Community School premises, attending school-sponsored activities, on or about any school owned or operated vehicle, off school property at any school-sponsored or school approved activity or function or during any period of time when students are subject to the authority of school personnel.

### **Active School Shooter Policy**

North Side Community School shall have Active School Shooter drills each year and shall periodically have a professional conduct training for staff and students on how best to respond to an Active Shooter.

## **VICC**

NSCS accepts inter-district desegregation transfer students, in accordance with all applicable state and VICC regulations.

## **Official School Year and School Day**

As a Missouri public school, NSCS complies with length of school year and school day set by the Missouri Department of Elementary and Secondary School. The annual school calendar and day will be approved by the Board of Trustees at its June meeting.

## **Human Sexuality and Sex. Trans. diseases**

Due to the age of its students, NSCS devotes little time to human sexuality beyond requirements of general health education. Sexually transmitted diseases are not covered in the health curriculum.

## **Reading Instruction**

Language development is one of the most important goal of NSCS. Vocabulary acquisition, comprehension, and fluency in both reading and writing are central to the curriculum. Instruction focuses on the developmental and achievement levels of students and is sensitive to individual student's needs, including ELL students.

## **Student Fees**

NSCS charges no fees for its general educational services. For other activities (extra-curricular activities, field trips, etc), fees may be required of students/parents.

**Annual Report**

North Side Community School will comply with the Department of Secondary and Elementary Education requirements with regard to completing an annual Secretary of the Board Annual Report by the annual deadline.

**BY-LAWS  
OF  
BOARD OF DIRECTORS**

**PIE, Inc.**

## **Article I**

### **OFFICES, RECORDS, SEAL, PURPOSES**

Sec. 1– The name of the Corporation is Progress in Education, Inc. (PIE, Inc.). The Corporation is a nonprofit corporation formed to create, maintain, and operate Grand Community School, a charter public school, under the General Not For Profit Corporation Law of the State of Missouri, Chapter 355 of the Revised Statutes of Missouri, as amended, and any successor provisions thereto.

Sec. 2 – The executive offices of the Corporation shall be at the school or such place in the City or County of St. Louis, Missouri, as may be designated from time to time by the Board of Directors.

Sec. 3 - The location of the registered office and the name of the registered agent in the State of Missouri shall be such as are stated in the Articles of Incorporation and as may be changed and determined from time to time by the Board of Directors pursuant to the applicable provisions of law.

Sec. 4 - The Corporation shall keep correct and complete books and records of accounts and shall also keep minutes of the proceedings of the Board of Directors and each committee. There shall be an annual audit of the Corporation accounts to be performed by a certified public accountant selected by the Board of Directors, and the report of such audit shall be presented as soon as practicable after June 30 of each year. The Corporation shall keep at its registered office or principal office a record of the name and address of each Director.

Sec. 5 - The Board of Directors shall adopt, and may alter at its pleasure, a corporate seal, which shall have inscribed thereon the name of the Corporation and the words: Corporate Seal - Missouri. The Corporate seal may be used by causing it, or a facsimile thereof, to be impressed or affixed or to be in any other manner reproduced.

Sec. 6 - The purposes of this Corporation shall be those nonprofit purposes stated in the Articles of Incorporation, as may be amended.

## **Article II**

### **Non Discrimination Policy**

The Corporation and its school do not discriminate on the basis of race, color, creed, national and ethnic origin, sex, age, or handicap in

the administration of its educational policies, scholarship and loan programs, and other school-administered programs.

### **Article III**

#### **Directors**

Sec. 1 - The Corporation shall have a self-perpetuating Board of Directors. The Corporation may have special advisors, as provided in Article V, who shall have such rights and privileges as the Board may direct, but who shall not be members as described under the general not-for-profit corporation laws of the State of Missouri.

Sec. 2 – The members of the Board of Directors are decision-making public servants accountable to the school, its students and families, and to the public. The Board shall have and is invested with all and unlimited powers and authorities, except as it may be expressly limited by law, the articles of incorporation or these by-laws, to supervise, control, direct and manage the property, affairs and activities of the Corporation, to review all contracts and agreements, to determine the policies of the Corporation, to do or cause to be done any and all lawful things for and on behalf of the Corporation, to exercise or cause to be exercised any or all of its powers, privileges or franchises, and to seek the effectuation of its objects and purposes; provided, however, that: (1) the Board of Directors shall not authorize or permit the Corporation to engage in any activity not permitted to be transacted by the Articles of Incorporation or by a not-for-profit corporation organized, under the laws of the State of Missouri; and (2) all income and property of the Corporation shall be applied exclusively for such charitable, scientific, and educational purposes as the Board of Directors may deem to be in public interest, in any manner or by any method which the Directors may from time to time deem advisable. These powers specifically include the power to accept money in order to further the purposes of the Corporation. No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting, to influence legislation. The Corporation shall not participate in, or intervene in (including the publishing or distributing of statements) any political campaign on behalf of any candidate for public office.

In the event of the dissolution of the Corporation, all assets of the Corporation shall be used to meet the outstanding financial obligations incurred by the Corporation during its years of operation. Any remaining assets shall be donated to other non-profit educational institutions, to be selected by the Board of Directors.

Sec. 3 - No part of the funds of the Corporation shall inure to the benefit of, or be distributable to its Directors, officers, or members, except that the Corporation shall be authorized and empowered to pay reasonable compensation for special services rendered and to make payments and distributions in furtherance of the Corporation's purposes. Any direct or indirect payment by the Corporation to Board members, Directors, officers, or their employees, employers or

associates, shall be approved by the Board of Directors.

Any member of the Board of Directors that has a conflict of interest on any matter shall not vote or use his influence on the matter, and he shall not be counted in determining the quorum for the meeting, even where permitted by law. The minutes of the meeting shall reflect that a disclosure was made, the abstention from voting, and the quorum situation.

The foregoing requirements shall not be construed as preventing the Board member from briefly stating his position in the matter, nor from answering pertinent questions of other Board members since his knowledge may be of great assistance. Acknowledgement of the Corporation's conflict of interest policy shall be signed by all Board members at the inception of their Board term.

Sec. 4 – [Amended October, 2009, see Amendments, Article III, section 4] The Directors of the Corporation shall be at least seven (7) and not more than twelve (12) in number. The number of Directors may be increased or decreased by a resolution adopted from time to time by a majority of the Directors then in office, which resolution shall have the effect of an amendment to the by-laws, in accordance with the articles of incorporation and the applicable laws of the State of Missouri, but no decrease shall have the effect of removing any Director(s) then holding office.

Sec. 5 – Directors will serve for a term of two (2) years. At each annual meeting of the Corporation, the first order of business shall be to elect Directors to succeed the Directors whose terms have expired. The terms of one-half (6) of the Directors shall expire each year. Any Director whose term is about to expire may be elected to succeed him/herself, but no Director may serve more than three (3) consecutive two-year terms. Retiring members are eligible for re-election to the Board after one (1) year from their last service on the Board. The foregoing notwithstanding, the immediate past President may serve for the year following his/her term of office, as a full voting member of the Board, and he/she shall not be counted in determining the number of Directors under paragraph 3 hereinabove. After the election of a new Board of Directors, the meeting shall continue as a meeting of the new Board for the purpose of electing officers and transacting such other business as may be presented to the meeting, and no notice need be given to such newly elected Directors who are present at the meeting or who sign waivers of notice.

Sec. 6 - A Director shall not be deemed qualified, and shall not be deemed to have commenced his term of office or to have any of the powers or responsibilities of a Director, unless and until the time he accepts the office of Director either by written acceptance or by participating in the affairs of the Corporation at a meeting of the Board of Directors or otherwise, and by meeting such qualifications as the Board of Directors, by majority vote, shall establish.

Sec. 7 – Any Director may resign from the Board of Directors. Such resignation shall be in writing and shall be effective immediately or upon its acceptance by the Board of Directors as such resignation may provide.



Sec. 8- Vacancies among the Directors resulting from the death, resignation, removal, incapacity or disqualification of a Director, or by reason of an increase in the number of Directors, shall be filled by appointment by the Board of Directors. A Director appointed to fill a vacancy shall be appointed for the unexpired term of his predecessor in office and until his successor shall have been elected and qualified.

Subject to the provisions of paragraph 4 hereinabove, he/she may be elected to succeed himself/herself.

Sec. 9 - No Director shall receive compensation by the Corporation for any service he may render to it as a Director. A Director may not be an employee of the Corporation. However, a Director may be reimbursed for his actual expenses reasonably incurred in attending meetings and in rendering service to the Corporation in the administration of its affairs.

Sec. 10 – [Amended January, 2008, see Amendments, Indemnification of Officers and Directors] The Corporation shall indemnify any person who was or is a party of, or is threatened to be made a party to, any threatened, pending or completed action, suit, or proceeding, whether civil, criminal, administrative or investigative by reason of the fact that he is or was a Director, special advisor, officer, employee or agent of a former Director, (hereinafter referred to in this paragraph 11 as "the

Representative" or a "a Representative") of the Corporation, or is or was a Representative and is or was serving at the request of the

Corporation as a representative of another Corporation, partnership, joint venture, trust or other enterprise, against expenses (including, without limitation, attorneys' and accountants' fees and expenses), judgments, fines, and amounts paid in settlement actually and reasonably incurred by him in connection with such action, suit, or proceeding, to the extent and under the circumstances permitted by laws of the State of Missouri now in effect or as hereafter amended. Such indemnification (unless ordered by a court) shall be made as authorized in a specific case upon a determination that indemnification of the Representative is proper in the circumstances because he/she has met the applicable standards of conduct set forth in laws of the State of Missouri which require that such determination be made by a court of law, such determination shall be made by the Board of Directors by a majority vote of a quorum consisting of Directors who were not parties to such action, suit, or proceeding, or if such quorum is not obtainable, or even if obtainable a quorum of disinterested Directors by independent legal counsel in a written opinion, or by the shareholders. The foregoing right of indemnification shall not be deemed exclusive of any other rights to which those seeking indemnification may be entitled under any by-laws, agreement, vote of members or disinterested Directors or otherwise, and shall continue as to a person who has ceased to be a Representative and shall inure to the benefit of the heirs, executors, and administrators of such a person.

The Corporation may purchase and maintain insurance on behalf of any person against any liability asserted against him and incurred by him in any capacity whether or not the Corporation would have the power to indemnify him against such liability under the provisions of this paragraph 11.

Sec. 11 – Criminal background and child abuse registry checks are required of all original

incorporators of the nonprofit corporation (PIE, Inc.) and of all Directors, in accordance with State law.

## **Article IV**

### **Special Advisors**

Sec. 1 - The special advisors of the Corporation shall consist of persons, partnerships, corporations, and foundations who are interested in and desire to further the work of the Corporation and who have been admitted as such special advisors by the Board of Directors. Special advisors of the Corporation shall not, for any purpose whatsoever be, or be deemed to be members of the Corporation as defined and described under the general not-for-profit corporation laws of the State of

Missouri, inasmuch as the Corporation does not have members as such, but in lieu thereof, a self-perpetuating Board of Directors.

Sec. 2 - Special advisors shall be designated by consent of the Executive Director and the President of the Board. All special advisors shall be entitled to attend all regularly scheduled meetings of the Board of Directors, but they shall not be entitled to notice of any meetings. They shall be kept advised of projects and work of the Corporation and shall receive relevant and pertinent publications and reports. They shall also have such rights, if any, as may be specified from time to time by the Board of Directors, but shall not have any voting rights for any purpose whatsoever.

## **Article V**

### **Meetings**

Sec. 1 - Meetings of the Board of Directors of the Corporation will be held at the school or at any place within or without the State of Missouri as may be determined from time to time by the resolution of the Board or by written consent of a majority of the members of the Board.

Sec. 2 - The annual meeting of the Board of Directors shall be held at the school or such other place as the Board selects in the City of St. Louis or St. Louis County, Missouri, at its May meeting each year, unless such annual meeting shall be designated at another time by the Board of Directors. Notice stating the place, day, and time of the meeting shall be made public at least ten (10) days before the meeting and given to each Director not less than three (3) days before the date of the meeting.

Sec. 3 - In addition to the annual meeting, the Board of Directors may hold regular meetings at such time and place as may be determined from time to time by resolution of the Board, but not less than four times a year (including the annual

meeting). Notice stating the place, day, and hours of the meeting shall be made public at least ten (10) days before the meeting and given to each Director not less than five (5) days before the date of the meeting.

Sec. 4 - Special meetings for the Board of Directors may be held at any time and for any purpose or purposes. Special meetings may be called by the President or the Secretary or by at least three (3)

Directors by notice duly signed by the officer or Directors calling the meeting and given in the manner hereinafter provided.

Sec. 5 - Written or printed notice stating the place, day, and hours of a special meeting and the purpose or purposes for which the meeting is called shall be made public and delivered to each Director not less than five (5) days before the date of the meeting, either personally or by mail, by or at the direction of the President or the persons calling the meeting. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail addressed to the Director at his address as it appears on the records of the Corporation, with postage thereon prepaid.

Sec. 6 - Any notice provided or required to be given to the Directors may be waived in writing by any of them whether before or after the time stated therein. Attendance of a Director at any meeting shall constitute a waiver of notice of such meeting except where the Directors attending a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened.

Sec. 7 – [Amended October, 2009, see Amendments, Article 5, section 7] The presence of one-half (1/2) of the members of the Board currently serving shall be a requisite for and shall constitute a quorum for the transaction of business at all meetings. The act of a majority of the Directors present at a meeting at which a quorum is present shall be valid as the act of the Board of Directors except in those specific instances in which a larger or smaller vote may be required by law, by the Articles of Incorporation or these by-laws.

Sec. 8 - If a quorum shall not be present at any meeting, the Directors present shall have power to successively adjourn the meeting, without notice other than announcement at the meeting, and reschedule it to a specified date and time. When reconvened, if a quorum shall be present, business may be transacted which could have been transacted at the original session of the meeting.

Sec. 9 - [Amended October, 2009, see Amendments, Article 5, section 9] Each Director present in person or by proxy at any meeting shall be entitled to cast one vote on each matter coming before the meeting for decision. The Board may also act by unanimous consent of the members.

Sec. 10 - Each and every annual meeting, regular meeting, special meeting, and all committee meetings of the Corporation shall be strictly in accordance with the laws of the state of Missouri and the most current edition of "Roberts Rules of Order," when applicable.

## **Article VI**

### **OFFICERS**

Sec. 1 - The officers of the Corporation shall be a President, Vice President, a Secretary, a Treasurer, and such other officers as the Board of Directors may elect. Any two or more offices may be held by the same person, except the offices of President and Secretary. All officers shall be elected from among the members of the Board of Directors.

The officers shall be elected at the first meeting of the Board of Directors by the Board of Directors elected at that meeting, to serve at the pleasure of the Board and until their successors are duly elected and qualified.

At the first and each subsequent annual meeting of the Board of Directors, the newly elected Board of Directors shall elect officers to serve at the pleasure of the Board and until their successors are duly elected and qualified.

Sec. 2 - Any officer or any employee or agent of the Corporation may be removed or discharged by vote of a majority of the entire Board of Directors whenever, in its judgment, the best interests of the Corporation would be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the person so removed.

Sec. 3 - Salaries and compensation of all agents and employees of the Corporation, if any, may be fixed, increased or decreased by the Board of Directors. Each officer may be reimbursed for his actual expenses if they are reasonable and incurred in connection with the business and activities of the Corporation.

Sec. 4 - Vacancies caused by death, resignation, incapacity, removal, or disqualification of an officer of the Corporation may be filled by the Board of Directors at any annual or other regular meeting or at any special meeting called for that purpose, and such person or persons so elected to fill such vacancy shall serve at the pleasure of the Board until the next annual meeting of the Board, and until his/her successor is duly elected and qualified.

Sec. 5 - The Board of Directors may from time to time delegate any of the functions, powers, duties, and responsibilities of any officer to any other officer or to any agent or employee of the Corporation or other responsible person. In the event of such delegation, the officer from whom any such function, power, duty, or responsibility has been transferred shall thereafter be relieved of all responsibility for the proper performance or exercise thereof.

Sec. 6 - The President shall preside at all meetings of the Board of Directors. The President shall be an ex officio member of every other committee of the Corporation. Subject to the direction of the Board of Directors, he/she shall have the power to sign all contracts and other instruments of writing binding the Corporation. The President in consultation with the Board of Directors shall appoint all committees of the Board except as provided herein, and shall have such other or further duties and authority as may be prescribed elsewhere in these by-laws or from time to time by the Board of Directors. All chairs of such committees shall be members of the Board.

Sec. 7 - The Vice President shall work in cooperation with the President and shall perform such duties as the Board of Directors may assign to him/her. In the event of the death, absence, incapacity, inability, or refusal to act of the President, the Vice President shall be vested with all the powers and perform all the duties of the office of President. He shall have such other or further duties or authority as may be prescribed elsewhere in these by-laws or from time to time by the Board of Directors.

Sec. 8 - The Secretary shall attend all the meetings of the Board of Directors and upon request at any other committee meetings, and shall record or cause to be recorded all votes taken and the minutes of all proceedings in the minute book of the Corporation to be kept for that purpose. He/She shall be the custodian of all the books, papers, and records of the Corporation and shall at such reasonable times as may be requested, permit an inspection of such books, papers, and records by any Director of the Corporation. He/She shall upon reasonable demand, furnish a full, true, and correct copy of any book, paper or record in his/her possession. He/She shall be the administrative and clerical officer of the Corporation under the supervision of the President and the Board of Directors. He/She shall have the general duties, powers, and responsibilities of a Secretary of a Corporation and shall have such other or further duties or authority as may be prescribed elsewhere in these by-laws or from time to time by the Board of Directors.

Sec. 9 - The Treasurer shall have the supervision and custody of all moneys, funds, and credits of the Corporation and shall direct a full and accurate accounting of the receipts and disbursements of the Corporation in books belonging to it. He/She shall direct all moneys and credits to be deposited in the name and to the credit of the Corporation in such accounts and depositories as designated by the Board of Directors. The Treasurer shall supervise the disbursement of funds of the Corporation in accordance with the authority granted by the Board of Directors. The Treasurer shall be relieved of all responsibility for any moneys or other valuable property or the disbursement thereof committed by the Board of Directors to the custody of any other person or Corporation, or the supervision of which is delegated by the Board to any other officer, agent, or employee.

## **Article VII**

### **Executive Director**

Sec. 1 - The Board of Directors shall appoint an Executive Director who shall be the chief administrative officer of the Corporation. The Executive Director shall have such duties and powers as may be granted to or imposed on him/her by the Directors. To the extent authorized by the Directors and subject to their approval, he/she shall act as the authorized representative of the Directors in matters affecting the administration of the affairs of the Corporation including hiring, discharging, fixing, and modifying the duties, salaries or other compensation of employees other than the officers of the Corporation and the Executive Director. The Executive Director may be appointed or removed only by a vote of a majority of the members of the entire Board. The Executive Director shall be an ex officio member of the Board and shall attend its meetings.

The Executive Director shall have signatory authority for all contracts to accept or expend money to further the purposes of the Corporation, except that all contracts that call for the acceptance or expenditure of greater than \$10,000 must first be approved by the Board of Directors.

## **Article VIII**

### **Custodians, Depositories, and Bond**

Sec. 1 - The Directors may from time to time appoint one or more banks or trust companies doing business in the City of St. Louis and its environs to act for a reasonable compensation as custodian of all securities owned by the Corporation and to exercise in respect thereof such powers as may be conferred by resolution of the Board of Directors. The Directors may remove such custodian at any time.

Sec. 2 - The moneys of the Corporation shall be deposited in such manner as the Directors shall direct in such banks, savings, and loan or trust companies as the Directors may designate and shall be drawn out by checks signed in such manner as may be provided by resolution adopted by the Board of Directors.

Sec. 3 - Any officer or employee handling money of the Corporation may be bonded at the Corporation's expense in such amounts as may be determined by the Board of Directors.

Sec. 4 – The Corporation may establish a Working Capital Reserve Fund (WCR). The Fund

shall be comprised of dollars received from contributions of a significant amount. Upon a majority vote of the Board of Directors present at any meeting, dollars may be designated and deposited into the Working Capital Reserve Fund.

Dollars designated for the Working Capital Reserve Fund shall be deposited in interest bearing funds or financial instruments.

Investment shall be the responsibility of the Treasurer and a Finance Committee, after due consideration and recommendation by the Board of Directors.

The principal of the Working Capital Reserve Fund shall be preserved.

However, in the event of an extraordinary need for additional funds, the Board of Directors, upon a vote of at least one-half (1/2) of its members, may distribute up to 5% of said principal annually without repayment. Approval by two-thirds (2/3) of the members of the Board of Directors shall be required if expenditure requests from the Working Capital Reserve Fund are greater than 5% per year.

The interest from the principal may be used for daily operations. A written proposal for the use of interest shall be presented to the Board. Requests for an amount greater than \$2,500 annually must be approved by a majority of the Board.

It may be the situation that the Corporation requires a short-term loan, for various reasons including a more positive cash flow position. Upon written proposal to the Board and approval thereby, short-term use of Working Capital Reserve principal may be approved. The amount of principal loaned shall be returned to the fund. No interest charge shall be affixed for the use of loaned funds.

All actions concerning the Working Capital Reserve Fund shall be documented and reported in full to the Board of Directors through the monthly Treasurer's Report and related documents.

## **Article IX**

### **Fiscal Year**

The Board of Directors shall have the power to fix and from time to time change the fiscal year of the Corporation. In the absence of action by the Board of Directors, however, the fiscal year of the Corporation shall be July 1 to June 30.

## **Article X**

### **Amendments**

These by-laws may be altered, amended, or repeated, and new by-laws may be adopted, by two

thirds (2/3) of the Board of Directors in attendance at a regular meeting of the Corporation. No persons, other than members of the Board of Directors, shall have any authority to alter, amend, or repeal these by-laws, or to adopt new by-laws.



## Amendments

### Meetings (Article 5)

The first sentence of Article 5, section 7 is amended to read:

The presence, in person or by teleconference, of one-half (1/2) of members of the Board currently serving shall be requisite for and shall constitute a quorum for the transaction of business at all meetings.

Article 5, section 9 was amended to read:

Each Director present in person, via teleconference, or by proxy at any meeting shall be entitled to cast one vote on each matter coming before the meeting of the Board. The Board may also act by unanimous consent of the members.

### Directors (Article III)

The first sentence of Article III, section 4 is amended to read:

The Directors of the Corporation shall be at least five (5) and not more than twelve (12) in number.

Article III, section 10 is amended to read:

See following two pages, Indemnification of Officers and Directors