



Policies and Manuals
2019-20

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OPERATIONAL POLICIES

2018-19

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These Operational Policies were enacted by Board vote on November 28, 2016. Policies adopted or revised thereafter will contain a notation of their effective dates.

Board Policy 1.01
Civil Rights, Title IX, Section 504

The School assures that it will comply with:

- (1) Title VI of the Civil Rights Act of 1964 (Title VI), as amended, 42 U.S.C. §§ 2000d et seq., prohibiting discrimination on the basis of race, color, or national origin in programs and activities receiving Federal financial assistance.
- (2) Section 504 of the Rehabilitation Act of 1973 (Section 504), as amended, 29 U.S.C. § 794, which prohibits discrimination on the basis of disability in programs and activities receiving Federal financial assistance.
- (3) Title IX of the Education Amendments of 1972 (Title IX), as amended, 20 U.S.C. §§ 1681 et seq., which prohibits discrimination on the basis of sex in educational programs and activities receiving Federal financial assistance. The provisions of Title IX apply to students with regard to educational opportunities and freedom from harassment, employees with regard to employment opportunities and freedom from harassment, and to individuals with whom the Board does business.
- (4) The Age Discrimination Act of 1975 (Age Discrimination Act), as amended 42 U.S.C. §§ 6101 et seq., prohibiting discrimination on the basis of age in programs or activities receiving Federal financial assistance.
- (5) All regulations, guidelines, and standards lawfully adopted under the above statutes by the United States Department of Education.

Brookside Charter shall appoint an administrator(s), Assistant Principal of Student Services, to assure compliance with Title VI, Section 504, Title IX, and the Age Discrimination Act.

It is Brookside Charter's policy to process all grievances in a fair and expeditious manner, with the intent of resolving them in a mutually agreeable manner.

Board Policy 1.02
Official School Year and School Day

SECTION 1. School Calendar

SECTION 1.1. The Superintendent shall submit for approval by the Board a calendar for the upcoming school year no later than February of each preceding year. The calendar shall specify the calendar dates of the school year for students, the work year for staff, holidays and breaks, and other critical activities and events. The annual calendar shall comply with Brookside Charter's policies and applicable regulations of the Missouri State Board of Education.

SECTION 1.2. The Board will annually adopt a school calendar that will provide for a minimum of 174 days and 1,044 hours of pupil attendance.

SECTION 1.3. The Board, upon recommendation by the Superintendent and by an affirmative vote of the Board, has the authority to make changes to the official school calendar.

SECTION 2. School Day and Make-up Days

SECTION 2.1. The length of the school day will meet Missouri Department of Elementary and Secondary Education requirements for six (6) clock hours of instruction. A school year and school day, in excess of the state required minimum, may be recommended by the Superintendent and approved by the Board.

SECTION 2.2. If Brookside Charter is dismissed due to inclement weather after school has been in session for three or more hours, that day shall count as a full day. When the total hours lost due to inclement weather exceed the number of days built into the calendar, the shortfall will be made up in half- or full-day additions at the end of the school term.

SECTION 2.3. Brookside Charter shall be required to make up the first six (6) school days lost or canceled in excess of the days built in to the calendar due to inclement weather and half the number of days lost or canceled in excess of six days. For purposes of this Policy, "inclement weather" shall mean ice, snow, extreme cold, flooding, or a tornado.

SECTION 3. Fiscal Year

SECTION 3.1. The fiscal year for the School shall be July 1 – June 30.

Board Policy 1.03
School Annual Report

School officials will submit to the Missouri Department of Elementary and Secondary Education all data and reports required by law and/or by regulations of the Missouri State Board of Education. The Annual Report will be completed and submitted in accordance with department regulations.

The Annual Report will be available to all Brookside Charter patrons, and to each member of the General Assembly representing a legislative LEA that contains a portion of Brookside Charter's attendance area.

Board Policy 1.04
Public Inspection

As required by MO. REV. STAT. § 160.410, Brookside Charter shall make available for public inspection, and provide upon request, to the parent, guardian, or other custodian of any school-age pupil resident in the LEA in which the school is located the following information:

- (1) The School's charter;
- (2) The School's most recent annual report card published according to MO. REV. STAT. § 160.522; and
- (3) The results of background checks on the School's Board members.

Board Policy 1.05
Title I

SECTION 1. Parent Involvement

SECTION 1.1. The Board recognizes the importance of parental involvement with the Title I program and will provide a variety of opportunities for parents to be involved in policy design and in the planning, implementation, and review of Title I programs.

SECTION 2. Reporting Requirements

SECTION 2.1. Pursuant to the provisions of the No Child Left Behind Act of 2001, Brookside Charter will submit its Federal Title I LEA Plan, describing Brookside Charter's Title I services.

Board Policy 1.06
Equal Educational Opportunity

It is the policy of the Board to provide a free and appropriate education for students with disabilities. Students with disabilities are those who, because of certain atypical characteristics, have been identified by professionally qualified personnel as requiring special educational planning and services. Students with disabilities will be identified on the basis of physical, health, sensory, and/or emotional handicaps, behavioral problems, or observable exceptionalities in mental ability. It is possible that a student may have more than one type of disability.

Brookside Charter's programs and services available to meet the needs of these students will be in accordance with the Individuals with Disabilities Education Act, the Education for All Handicapped Students Act of 1975, the Rehabilitation Act of 1973, Section 504 of the Rehabilitation Act of 1973, and MO. REV. STAT. §§ 162.670 - .995, Missouri Special Education Services. In addition, the identification of students with disabilities and the services provided by the LEA will be in accordance with the regulations and guidelines of the Missouri Department of Elementary and Secondary Education's Current Plan for Part B of the Education of the Handicapped Act, as amended.

Board Policy 1.07
Students of Legal Age

Upon attainment of the age of eighteen (18), students will be deemed to be adults for purposes of educational records, placement, and reporting.

Board Policy 1.08
Student Educational Records

SECTION 1. Brookside Charter will comply with the mandates of the Family Educational Rights and Privacy Act and the Safe Schools Act regarding confidentiality of student records and disclosure of personally identifiable information.

SECTION 2. The parents/guardians of students who are attending or have attended Brookside Charter have the right to inspect and review the educational records of their students and to request amendment of their students' educational records due to errors and/or omission. Brookside Charter has adopted procedures for the granting of parental requests for access to the educational records of their students within a reasonable period of time, but in no case more than forty-five (45) days after the request is made.

SECTION 3. All information contained in a student's educational record, except information designated as directory information by Brookside Charter, shall be confidential and shall be directly accessible only to school officials who demonstrate a legitimate educational interest in the student's records and to parents/guardians or eligible students. "Directory information" is defined as information contained in the education records of a student that would not generally be considered harmful or an invasion of privacy if disclosed. Directory information could include information such as the student's name, address, e-mail address, telephone listing, date and place of birth, major field of study, participation in officially recognized activities and sports, weight and height of members of athletic teams, dates of attendance, degrees and awards received, the most recent previous educational agency or institution attended, photograph, grade level, and enrollment status (full-time or part-time). Any request for information fitting into this category should be directed to the Superintendent or his/her designee.

SECTION 4. Upon request by military recruiters or an institution of higher learning, Brookside Charter will provide students' names, addresses and telephone listings. Parents will be notified annually of their right to individually request that such information not be released without prior parental consent. Military recruiters will be provided the same access to students as is given to institutions of higher learning.

Board Policy 1.09
Health Information Records

Except as otherwise required to comply with the Individuals with Disabilities Education Act or Section 504 of the Rehabilitation Act of 1973 records containing student health information will be stored separately from other student records in a locked file cabinet or in a secure computer file.

In

Board Policy 1.10
School Safety Plan and Emergency Closing Procedures

SECTION 1. School Safety Plan

SECTION 1.1. Brookside Charter will cooperate fully with local emergency management preparedness authorities to develop and implement an emergency management preparedness program addressing man-made and natural disasters.

SECTION 2. Emergency Suspension of School Operations or Activities

SECTION 2.1. The Board authorizes the Superintendent to suspend school operations or activities in the event of abnormal conditions, hazardous weather, or other emergencies that threaten the safety, welfare, or health of students or employees and to take whatever measures he/she deems necessary to protect students and staff.

SECTION 2.2. The Superintendent shall establish orderly procedures to assure that appropriate communications with students, staff, and other stakeholders are maintained before, during, and after the abnormal conditions potentially or actually causing suspension of school operations or activities. At a minimum, instruction on obtaining information pertaining to suspension of school operations and activities for students, staff, and other stakeholders shall be published in the Family Handbook and Employee Manual.

SECTION 2.3. Brookside Charter activities, defined as extracurricular events, activities, clubs, competitions, and the like, held before or after the official school day, shall not be held if normal school operations have been suspended on the same day. The Superintendent shall communicate with students and parents in a timely manner regarding the cancellation of these activities.

SECTION 2.4. At the Superintendent's discretion, school activities as defined above, may be canceled even after operation of a regular school day if conditions exist to warrant such suspension. The Superintendent will communicate with students and parents in a timely manner regarding the cancellation of these activities.

Board Policy 1.11
Communicable Diseases

A student shall not attend classes or other school-sponsored activities, if the student (1) has, or has been exposed to, an acute (short duration) or chronic (long duration) contagious or infectious disease; and (2) is liable to transmit the contagious or infectious disease, unless the Superintendent or School Nurse has determined, based upon medical evidence, that the student:

- (1) No longer has the disease;
- (2) Is not in the contagious or infectious stage of an acute disease; or
- (3) Has a chronic infectious disease that poses little risk of transmission in the school environment with reasonable precautions.

School officials may require any child suspected of having a contagious or infectious disease to be examined by a physician and may exclude the child from school, in accordance with the procedures authorized by this policy, so long as there is a substantial risk of transmission of the disease in the school environment.

A student who has a chronic infectious disease, and who is permitted to attend school, may be required to do so under specified conditions. Failure to adhere to the conditions will result in the student being excluded from school. A student who has a chronic infectious disease and who is not permitted to attend school or participate in school activities will be provided instruction in an alternative educational setting in accordance with Brookside Charter policy.

Students with acute or chronic contagious or infectious diseases and their families have a right to privacy and confidentiality. Only staff members who have a medical reason to know the identity and condition of such students will be informed. Willful or negligent disclosure of confidential information about a student's medical condition by staff members will be cause for disciplinary action.

Brookside Charter will implement reporting and disease outbreak control measures in accordance with the provisions of Missouri Department of Health publication PACH-16, "Prevention and Control of Communicable Diseases: A Guide for School Administrators, Nurses, Teachers and Day Care Operators," a copy of which shall be on file in the office of the Superintendent.

Board Policy 1.12
Medication Administration

SECTION 1. General Policy Provisions

SECTION 1.1. The School Nurse may provide assistance with dispensing medication (this includes prescription or over-the-counter medication) only if all of the following requirements are met:

SECTION 1.1.1. Prescription drugs must be in the original container, bear the name of the student, the name of the physician, and the name of the pharmacy filing the prescription. Over-the-counter drugs must be maintained in the original container, as well.

SECTION 1.1.2. A parent or guardian must complete and sign a medication dispensing form. Brookside Charter School staff does not administer *any* medications or other health-related products (e.g., prescription medication, over-the-counter medication, lotion, lip balm, antiseptics, cough drops) without the *written* permission of the child's parent/guardian.

SECTION 1.1.3. The School Nurse (or other designated employee in the event the School Nurse is unavailable) shall document any medication taken by a student and maintain the written report in the School Nurse's office.

SECTION 2. Medication Administration Practices

SECTION 2.1. The Brookside Charter School Nurse is the only Brookside Charter School staff authorized to dispense medications or other health-related products. Medications will be stored in a secured cabinet or refrigerator in the School Nurse's Office.

SECTION 2.2. Brookside Charter reserves the right to refuse to administer certain types of medication (at the discretion of the School Nurse or the Superintendent) when such administration could prove harmful to staff or student without proper training or direction of a doctor. In that instance, parents/guardians will be notified.

SECTION 2.2. Self-managed administration of medication (e.g., inhalers/nebulizers, blood glucose/insulin, EpiPens) is permitted so long as the following requirements of state law are satisfied: (1) student has his/her parent/guardian's written permission; (2) student has demonstrated to his/her physician and the School Nurse the skill level necessary to use the medication and any device necessary for prescribed administration; (3) student's physician has approved and signed a written treatment plan that includes a statement permitting student self-administration; (4) the parent/guardian has submitted to the School any required written documentation; and (5) the parent/guardian has signed a statement acknowledging that the School and its employees or agents shall incur no liability as a result of any injury arising from the student's self-administration or the administration by School staff.

SECTION 2.3. Students must self-administer their medications in the presence of Brookside Charter School staff.

SECTION 2.4. Parents/guardians must pick up excess or unused medications from the School Nurse's Office. Medications may only be transported by a parent/guardian.

SECTION 3. Emergency Medication Administration

SECTION 3.1. Students' personal emergency medications such as an epinephrine auto injector (Epi-Pen) must accompany the student on all scheduled field trips. This includes only those emergency medications that the Missouri State Board of Nursing has deemed allowable to delegate its administration by a non-health provider such as a teacher. The parent/guardian is responsible for providing emergency medications to Brookside Charter School. If the emergency medication has not been provided or is expired, the student may not attend the field trip.

SECTION 4. Allergy Prevention and Response

SECTION 4.1. Brookside Charter School will attempt to identify students with life-threatening allergies, including food allergies. At enrollment, the person enrolling the student will be asked to provide information on any allergies the student may have.

SECTION 4.2. Information about individual students with allergies will be provided to staff members and others who need to know the information to provide a safe learning environment for the student. Information about individual students with allergies will be shared with students and others who do not have a legitimate educational interest in the information only to the extent authorized by the parent/guardian or as otherwise permitted by law, including the Family Educational Rights and Privacy Act.

SECTION 4.3. Response to an allergic reaction shall be in accordance with established procedures, including application of the student's 504 Plan or IHP/EAP. In the event of anaphylaxis (a life-threatening allergic reaction that may be triggered by a food allergy, insect bite, or drug allergy), an Epi-Pen will be used by school personnel and 911 will be notified. The School Nurse shall maintain an adequate supply of Epi-Pens to be administered in accordance with this policy. This stock epinephrine is available for students with no prior diagnosis of anaphylaxis or in cases of known anaphylaxis where personal medication on hand is identified as flawed.

Board Policy 1.13
Immunizations

SECTION 1. Immunization Program.

SECTION 1.1. All students attending Brookside Charter must comply with state law mandating immunization against specific diseases except upon written parental notice of religious or medical exemption. Failure to comply with this requirement will result in exclusion from school until proof of compliance is provided. Homeless children will be granted a temporary twenty-four (24) hour grace period within which to submit proof of compliance.

SECTION 2. Immunization Records and Reports.

SECTION 2.1. The Superintendent shall institute procedures for the maintenance of health records, which are to show the immunization status of every student enrolled or attending Brookside Charter, and for the completion of all necessary reports in accordance with guidelines prepared by the Department of Social Services-Missouri Division of Health. The School Nurse maintains all student health records, separately from other records.

Board Policy 1.14
Transportation

Brookside Charter School does not provide transportation. Parent/Families are responsible for student transportation to and from school.

SECTION 1. Pick-up/Drop-off Procedures

SECTION 1.1. Brookside Charter's primary transportation method shall be parent or guardian drop-off and pick-up of students to and from school daily.

SECTION 1.2. To ensure the safety of all students, staff, and visitors, the Superintendent shall establish procedures including, but not limited to: authorization processes for dismissal and pickup, drop off and pick up times, routes, supervision, and load/un-load processes. These procedures shall be published in the Family Handbook each year and updated periodically as needed for efficiency and safety.

SECTION 1.3. Parents, guardians, day-care buses/vans, and other authorized individuals dropping off or picking up students shall comply with all procedures set forth by the Superintendent. The Superintendent is authorized to take measures (including debarment from access to the property) to address habitual non-compliance with Brookside Charter's transportation policy and procedures which infringe upon the safety of students, staff and visitors or which impedes the efficiency of arrival and dismissal processes.

SECTION 2. Field Trips

SECTION 2.1. For field trips and other off-site events where transportation is provided, Brookside Charter shall procure the permission and medical release for students by parents or guardians and shall maintain records in accordance with the approved records retention schedule.

SECTION 2.2. Students shall be required to follow all safety regulations required of passengers riding contracted services vehicles.

SECTION 2.3. Students or children under the age of 18 who are not enrolled at Brookside Charter shall not be permitted to ride in vehicles provided by Brookside Charter.

Board Policy 1.15
Building Maintenance

Safe and adequate grounds shall be maintained for the educational and recreational programs of children. The Board shall maintain the building(s) and equipment through a continuous program of assessment, repair, reconditioning, and remodeling. The Superintendent, in collaboration with the Facilities Director, shall develop and implement capital improvement projects that ensure proper maintenance of the school in accordance with the approved budget.

The Superintendent and Facilities Director shall manage janitorial and custodial staff in maintaining all school facilities and grounds.

Board Policy 1.16
Student Group Use of Facilities

Pursuant to the Equal Access Act, the Board will provide an equal opportunity for student-initiated non-curricular groups to conduct meetings on school premises during non-instructional time. Brookside Charter will not discriminate against students and student groups on the basis of the religious, political, or philosophical content of the speech at such meetings.

Board Policy 1.17
Procurement

Any procurement of goods and services up to \$5,000 shall be made by Administrative Office Staff. For purchases up to \$1,000, multiple bids may or may not be taken at the discretion of the Superintendent or designee. Purchases greater than \$1,000 but less than \$5,000 must be approved by the Superintendent or designee and shall require a minimum of two bids, which may be received verbally or in writing.

Any procurement of goods and services exceeding \$5,000 shall require the release of a request for proposal and governing board approval.

All purchases shall be in the best interest of the School, upon considering the totality of the circumstances surrounding the procurement, which may include but not be limited to, price, quality, availability, timelines, reputation, and prior dealings.

The School shall not purchase any goods or services from any member of the Board, an immediate family member of any member of the Board, or any entity in which any member of the Board or an immediate family member of a Board member may benefit from such a procurement, unless authorized by the Board after a full disclosure of the conflict of interest or any potential conflict of interest and after the consideration set forth in paragraph 1 above.

This policy applies to purchases made using non-federal funds. As a condition of the receipt of certain federal funds, federal procurement requirements still apply.

Board Policy 1.18
Solicitations of Staff and Students

SECTION 1. Approval of Solicitation

SECTION 1.1. The Board maintains that employees have the right to privacy and shall have the freedom to perform professional duties in an environment uninterrupted by solicitations from colleagues or from outside agencies without approval of the Superintendent. Solicitation within the school must have prior approval of the Superintendent or Principal.

SECTION 1.2. Prior to each school year, the Board shall approve an annual Fundraising Plan.

SECTION 1.3. No fundraising organizations shall be permitted to solicit funds from students or employees without prior approval from the Superintendent. Charitable organizations' solicitations must be approved annually.

SECTION 1.4. Brookside Charter School students will not participate in door-to-door collections.

Board Policy 1.19
Student and Classroom Observations

SECTION 1. While Brookside Charter acknowledges that some educational benefit may be derived from third parties wishing to conduct classroom observations for research purposes for educational products or services, it is the responsibility of Brookside Charter to protect the privacy of all students.

SECTION 2. Requests for observations by an outside educational or clinical professional must be submitted in writing to Superintendent or Principal for consideration at least two weeks in advance of the requested observation. The request must include the name and credentials of the professional who will be observing the classroom, the purpose of the classroom observation, the data that will be collected and a certification that the third party will comply with the Family Educational Rights and Privacy Act and any other applicable state or federal laws pertaining to student privacy. In addition, the third party may be required to execute a confidentiality agreement.

SECTION 3. The appropriate school administrator must provide parents of students in the classroom written notice of a third party's desire to observe the classroom, and parent concerns regarding outside observers shall be taken into consideration in the decision whether or not to allow the third party to observe the classroom.

SECTION 4. If the outside professional is approved for the observation, all data collected shall be provided to the authorized school administrators.

SECTION 5. Upon request, the Superintendent or Principal may, at his/her discretion, grant permission for visits by outside service providers who currently provide private educational or therapy services to a current student. To minimize disruption to the instructional program, outside service providers must comply with the guidelines for all visitors plus the following additional guidelines: (1) the third party must currently provide educational or therapy services to the student; (2) provide the administrator an appropriate Release of Confidential Information under the Family Educational Rights and Privacy Act, signed by the parent/guardian; (3) have the parent/guardian coordinate the observation date and time; (4) limit the observation to one hour unless an extended time period has been granted in advance of the scheduled observation; and (5) conduct the session in such a manner that allows the regular school program to continue during the visit by refraining from engaging the attention of the teacher or student(s) through conversation or other means.

Board Policy 1.20 School Attendance

SECTION 1. The Board shall abide by the compulsory attendance laws of the state, with the exception of those students who may be excused from full-time attendance by the Superintendent. Individual petitions for any deviation from full-time attendance shall be considered by the Superintendent on the merits of the individual student's application and in compliance with state law and regulations.

SECTION 2. Students may attend the School on a part-time basis as provided by state law and regulations of the Board.

SECTION 3. In order to receive maximum benefit from the instructional activities, students are expected to be in school each day. Students and parents must assume responsibility for being punctual and regular in attendance.

SECTION 4. Attendance Standards

SECTION 4.1. Attendance is defined as the student's presence in the school from the start time of school through the dismissal time.

SECTION 4.2. Students who are tardy and/or leave school early will lose attendance time. Excessive absences may result in loss of academic credit, promotion, or advancement to the next grade, and students may be required to attend summer school.

SECTION 4.3. Students are required to maintain at least 90% attendance for each class period.

SECTION 4.4. If a student must be absent from School, the parent/guardian should follow the procedures outlined in the Family Handbook for reporting the absence.

SECTION 4.5. In order to participate in an extracurricular or after-school activity, a student must be in attendance for the entire day on the school day of the activity.

SECTION 4.6. To participate in an extracurricular or after-school activity, students must maintain 90% attendance.

SECTION 4.7. Brookside Charter will adhere to the following steps with regards to excessive student absences:

- 3 Absences = Written Notification – The Attendance Secretary will send written notification through Registered Mail. If letter is returned, process will move to next step.
- 5 Absences = Parent Meeting – The Assistant Principal of Discipline will arrange for a parent meeting to discuss attendance concerns. After the third attempt to schedule a meeting, process will move to next step.
- 7 Absences = Citation Notification Letter – Superintendent will send written notification through Registered Mail. Arrangements will be made to write a citation ordering parent/guardians to appear on the Truancy Docket at 10 a.m. in B Court.

10 Absences = Referral to the Department of Social Services (except for medically-documented extended absences). Students missing ten (10) or more days in a semester, or five (5) or more consecutive days, may be subject to grade-level retention, dismissal, or other action as determined by the Superintendent and / or Board.

SECTION 4.8. Brookside Charter will adhere to the following steps with regards to excessive Late Drop-Off (i.e., Tardiness):

3 Tardies to School = Written Notification – The Attendance Secretary will send written notification through Registered Mail.

5 Tardies to School = Parent Meeting – An Administrator will arrange for a parent meeting to discuss attendance concerns.

7 Tardies to School = Residency Check – Administration will conduct a random home visit to verify residency, and Parent/guardian will be required to provide updated utility statement.

10 Tardies to School = Referral to the Department of Social Services and/or truancy court.

SECTION 4.9. Brookside Charter will adhere to the following steps with regard to excessive Early or Late Pick-Up after school:

3 Late Pick-ups = Parent Meeting – Our Assistant Principal of Discipline will arrange for a parent meeting to discuss attendance concerns.

5 Late Pick-ups = Residency Check – Administration will conduct a random home visit to verify residency, and parent/guardian will be required to provide updated utility statement.

7 Late Pick-ups = Referral to the Department of Social Services and/or truancy court.

Board Policy 1.21
Accounting for Student Attendance

An accurate accounting of student attendance, transportation, and food service records shall be kept by Brookside Charter School. The records will be in accordance with state law and appropriate regulations of the Missouri Department of Elementary and Secondary Education.

The Superintendent will be responsible for maintaining student attendance accounting, and for submitting monthly reports of such records to the Board, which will in turn be responsible for preparing reports to be submitted to the appropriate state offices.

Board Policy 1.22
Eye Protection

Every student, teacher, and visitor is required to wear an industrial quality eye protective device when participating in or observing any of the following:

(1) Vocational, technical, industrial arts, chemical, or chemical-physical shops or laboratories involving exposure to the following: hot molten metals or other molten materials; milling, sawing, turning, shaping, cutting, grinding, or stamping of any solid materials; heat treatment, tempering, or kiln firing of any metal or other materials; gas or electric arc welding, or other forms of welding processes; repair or servicing of any vehicle; caustic or explosive materials;

(2) Chemical, physical, or combined chemical-physical laboratories involving caustic or explosive materials, hot liquids or solids, injurious radiations or other hazards not enumerated.

“Industrial quality eye protective devices” means devices meeting the standards of the American National Standard Practice for Occupational and Educational Eye and Face Protection, Z87.1-1968, and subsequent revisions thereof, approved by the American National Standards Institute, Inc.

Board Policy 1.23
Course Requirements – Constitution, American History, Missouri Government

Regular courses of instruction in the Constitution of the United States and of the state of Missouri and in American history and institutions shall be given in all public and private schools in the state of Missouri, except proprietary trade schools – including Brookside Charter School – and shall begin not later than the seventh grade. American history courses at the elementary and secondary levels shall include in their proper time-line sequence specific referrals to the details and events of the racial equality movement that have caused major changes in United States and Missouri laws and attitudes.

Board Policy 1.24
Reading Instruction

Pursuant to the Missouri Reading Instruction Act (MO. REV. STAT. § 170.014) Brookside Charter School shall have reading programs in kindergarten through grade three based in scientific research. Such programs shall include the essential components of phonemic awareness, phonics, fluency, vocabulary, and comprehension, and all new teachers who teach reading in kindergarten through grade three shall receive adequate training in these areas. The program may include “explicit systematic phonics,” which, for the purposes of this policy, shall mean the methodology of pronouncing and reading words by learning the phonetic sound association of individual letters, letter groups, and syllables, and the principles governing these associations.

Board Policy 1.24A¹
LAU Policy

SECTION 1. Introduction

SECTION 1.1. The English Learner (EL) student population offers many opportunities for our students to grow, bringing a variety of life situations and educational experiences. Each EL 's way of acquiring English and adjusting to a new culture varies in keeping with his or her needs and experiences. Brookside offers a safe and welcoming environment; faculty and staff have opportunities to learn from ELs' knowledge and perspectives, which enrich Brookside's student classroom learning experience. Brookside will take steps to ensure to the maximum extent practicable that the interests of EL students are included in the development and implementation of tutoring and other educational programs and services that are offered by the school to and for its student body.

SECTION 1.2. Brookside's EL Plan details the procedural requirements and services provided to ELLs, including identification, assessment, placement, and exit from English Language Development (ELD) programming. The EL Coordinator for Brookside Charter School is the Superintendent or appointee, who is approved annually by the Board of Directors. The EL Coordinator will oversee and coordinate the testing of the students and keep record of EL students along with identifying the services needed.

SECTION 1.3. Students entitled to considerations under this policy include:

- Language Minority (LM) – students who come from a background where English is not the student's first language, or where the primary language of the home is not English or both.
- Limited English Proficient (LEP)- Students whose English language skills are insufficient to lead to success in an English-only classroom.

SECTION 2. Identification and Assessment.

SECTION 2.1. Identification. To ensure that parents/guardians are properly notified of the EL program, all new and enrolling students are to be given the Student Home Language Survey. The form shall be completed and returned to the school by the parents/guardians if they feel their child may be in need of such services. If a student indicates that another language is spoken within the home, the student will be identified as a potential EL student. The Registrar and Accounts Data Manager will identify students as potential English Learners and notify the EL Coordinator within twenty-four hours. If translation is needed for the enrollment of a student, the school district will provide the families with an interpreter. In addition, if the school EL Coordinator has reason to suspect a student speaks another language other than English, the EL Coordinator will identify the student as a potential English Language Learner. Such a student will be given the Online Screener language assessment. All EL students will be given the Online Screener test within two weeks of entering in the school or within thirty days from the start of the school year. The test administrator will calculate the Screener score in a timely fashion. This score will be used to place students for the ACCESS test, and will be used additionally to identify students requiring services. This test will be given between January to mid-March of each academic year. The test service provider will provide the results from the ACCESS test in May of each school year. The EL Coordinator

¹The Board adopted this Policy in March 2018.

will be responsible for each of the steps of identifying students for services and the testing process.

- **First**, using the Language Use Survey (LUS).
- **Second**, screen any student whose LUS notes a language other than English is spoken or understood by the student.
- **Third**, determine whether the student meets the eligibility criteria.
- **Fourth**, notify parents or guardians of assessment results and placement decisions within 30 days of enrollment.

SECTION 2.2. English Language Assessment.

SECTION 2.2.1. The Online Screener test will be given to all students who have answered “yes” to any of the questions in the “Tier I: Language Background” on the Language Use Survey provided on the enrollment forms. All students including Kindergarten and 1st semester first graders will be tested using the W-APT covering the four language domains (reading, writing, listening, and speaking). The instruments used for the Online Screener testing are the test booklets and scoring guides which are provided on the WIDA Website or may be purchased through the WIDA Website.

SECTION 2.2.2. The ACCESS test will be given to all students identified and in all language domains. The ACCESS test will be ordered in the month of November through WIDA and delivered to the test administrator. The test administrators must complete training to administer the ACCESS test.

SECTION 3. Students receiving a score below 6 on the ACCESS or the Online Screener will receive EL services. The services will be modified to meet each student’s needs in addition any Kindergarten or 1st semester first grade student receiving a 29 or lower on the W-APT will receive services. While Brookside has a low number of EL students, service will be provided as push-in method of instruction. Brookside will utilize instructional methods recommended on the DESE Website.

SECTION 4. Parental Notification and Community involvement.

Section 4.1. Parental Notification. Parents will be notified of services via the “Parent Notification Form” that students will be receiving within two weeks of the Online Screener or W-APT test being completed and prior to initial start of EL services. If students are to receive EL services, parents are to be notified of the type of services the student will be receiving. Parents will also be notified with the scores received on the ACCESS test. This information will be provided in a comprehensible format.

Section 4.2. Parental and Community Involvement. Interpreters will be provided for school functions. The school will provide translators for parent/teacher conferences and any additional meetings that may arise throughout the school year. School announcements and any additional school notifications will be delivered by telephone in the languages represented at the school. Additionally, the following items will be included in formats comprehensible to parents: school notifications and calendar, parent conferences school activities, such as field trips or extracurricular activities, and student handbooks. The use of the translation will be provided ideally through bilingual staff members. If a translator is not available translation tools such as para- link or other online translation tools may be used.

Parents of students identified as EL will be assumed to need information provided through interpreters and /or translators.

SECTION 5. Educational Goals.

SECTION 5.1. Students will show six to eight tenths of growth on the composite score from the annual ACCESS test. EL students will be held to the same standards as all students within the District, along with working toward attaining English proficiency. In order to ensure EL students are making progress, they will be benchmark-tested at the start of the year and take the ACCESS in the January to March time frame.

SECTION 6. Instructional Services.

SECTION 6.1. Brookside will provide the Sheltered Instruction Observational Protocol model, push-in instruction, and pull-out instruction for students who require additional support as deemed by the Online Screener, ACCESS scores, and teacher consensus. The School District will implement the methods of EL instruction noted in "Placement" identified as appropriate for each student.

SECTION 6.2. The EL Coordinator will be responsible for timely communication with classroom teacher and school personnel. The EL Coordinator will notify core classroom teachers of all EL students within their course, the students' individual language assessment scores, and work with individual teachers in understanding the diverse needs and abilities of students.

SECTION 7. Transition of Services.

SECTION 7.1. Students will be automatically reclassified as non-Limited English Proficient (LEP) if they achieve a 6.0 overall composite score on the ACCESS test. If, however the student is in grades 4-8, and there is adequate documentation from digital portfolios and evaluate scores and students have met grade level or content norms for the School, students may be reclassified if they achieve a 5.0 composite score with compelling evidence from their digital portfolio. Those students who are reclassified as non-LEP will be monitored for two years after exiting the program to ensure a successful transition.

SECTION 7.2. ESSA continues the requirement of the two-year monitoring period. To better understand reclassification, consider it as a "conditional exit" from Language Instructional Educational Plan, LIEP. Students are exited from the program with the condition that they continue to perform on par with their English-speaking peers. Monitored students follow all of the same rules and procedures as all other students. They do not receive accommodations, modifications, or alternative assessments. They do not receive direct support from the ELD specialist and they do not take the ACCESS for ELLs. If a monitored student begins to struggle or if concerns arise that English language proficiency is a barrier to achievement, that student can be placed back into the LIEP and continue as if (s)he never left the program. This includes taking the yearly ACCESS for ELLs 2.0.

SECTION 7.3. Documentation is required to prove these students were indeed monitored to ensure each student is performing on par with the average non-ELL in the classroom. Evidence should reflect how each monitored student performs on typical assignments, projects and /or assessments, in the same way as their English-speaking peers. A sample monitoring form is available from the EL Coordinator. This form and evidence should be included in the student's permanent file. After successful completion of two years of monitoring, there are no further actions with regards to data collection. After two

years of monitoring, students are still a part of the EL subgroup for an additional two years. Although there will be special coding, there are no further actions to be taken by teaching staff for former ELLs.

SECTION 7.4. All documentation proving the student has successfully completed the EL program and is no longer in need of EL services will be kept in his or her EL file until the student graduates from the school.

SECTION 8. Brookside will ensure quality personnel at all times. When 20 or more ELLs are enrolled, the District will hire an ESOL endorsed teacher who is fluent in English. The District will also plan to hire an additional EL teacher who is fluent in English. The District will also plan to hire additional EL teachers for each additional 35 EL students enrolled. Para-professionals can only be working with 5 EL students at a time. In addition, the EL teacher should have the same ratio of students as the remainder of the classes within the school or district.

SECTION 9. EL teachers will use the “Can Do” descriptors provided by WIDA Portfolio rubrics to assist classroom teacher in providing appropriate materials for EL students. EL students will be monitored throughout the year using ACCESS test scores and NWEA. Other documents/assessments can be used, such as classroom content: math, reading, science, and social studies.

SECTION 10. Professional Development. Brookside will provide high-quality professional development opportunities for all staff to acquire the skills in establishing, implementing, evaluating, and sustaining instructional and English language development programs for English Language Learners. The language acquisition process will be gone through each year with all teachers of EL students. These language acquisition skills will be implemented in the classroom. The EL Coordinator will be responsible for assisting classroom teachers in understanding WIDA standards and requirements for EL students.

SECTION 11. Monitor and Success of Program.

SECTION 11.1. Monitoring. The ELL/LEP program will be monitored for successfulness using the ACCESS testing scores provided annually. Upon receiving the results of the program’s success, a parent/guardian notification letter will be sent to the parent/guardian of each ELL/LEP students.

SECTION 11.2. Guidelines for Monitoring. Students who meet the exit criteria for EL will be monitored for two years and coded in MOSIS. They will be recoded as:

- MY1 students are in the first year of monitor status.
- MY2 students are in the second year of monitor status.
- AY3 students are no longer monitored, but recognized as a former EL in the accountability system.
- AY4 students are a not monitored, but recognized as a former EL in the accountability system.

SECTION 11.3. Exiting. Students are exited to a monitoring status based upon previously describe exit criteria. The monitoring of the students will be completed by the EL teacher. The students will be monitored on a quarterly basis. Criteria used for monitoring will include NWEA, class progress, and overall academic scores. Students will be expected to be achieving at the same rate as their non-ELL/LEP peers. Refer to

“Transition of Services.”

Board Policy 1.25
Human Sexuality and Sexually Transmitted Diseases Instruction

Pursuant to Missouri law (MO. REV. STAT. § 170.015):

SECTION 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 and Exploited Children's CyberTipline; and

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

SECTION 2. When providing human sexuality instruction, students may be separated according to gender for instructional purposes.

SECTION 3. Brookside Charter School shall notify the parent or legal guardian of each student enrolled in the School of:

(1) The basic content of the 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 School's human sexuality instruction.

(3) All curriculum materials used in the human sexuality instruction shall be available for public inspection pursuant to chapter 610 prior to the use of such materials in actual instruction.

(4) Brookside Charter will not 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.

Board Policy 1.26
Textbooks

SECTION 1. The term “textbook” means workbooks, manuals, or other books, whether bound or in loose-leaf form, intended for use as a principal source of study material for a given class or group of students, a copy of which is expected to be available for the individual use of each pupil in such class or group.

SECTION 2. Brookside Charter shall purchase and loan free all textbooks for all children who are enrolled in grades kindergarten through eighth grade, and may purchase textbooks and instructional materials for prekindergarten students.

SECTION 3. Only textbooks filed with the state board of education pursuant to MO. REV. STAT. § 170.061 shall be purchased and loaned under this policy. No textbooks shall be purchased or loaned under this policy to be used in any form of religious instruction or worship.

Board Policy 1.27
Grading and Reporting

SECTION 1. Grading

SECTION 1.1. The Board shall vest responsibility in the Superintendent or other authorized School official for developing a grading scale which comports with the School's instructional philosophy, curriculum, and state mandates.

SECTION 1.2. Teachers shall use a variety of methods to assess student progress.

SECTION 2. Reporting

SECTION 2.1. A report card will go home midway through the 2nd, 3rd, and 4th academic quarters.

SECTION 2.2. The report card shall provide accurate reporting of student progress against academic and other standards based on qualitative and quantitative evidence collected on classroom work, projects, tests, quizzes, performance based tasks, observations, and other evidence.

SECTION 2.3. Cumulative grades shall be transferred to students' individual permanent school record and report cards and permanent records shall be maintained in the student's files according to the adopted records retention schedule.

SECTION 2.4. Teachers are expected to maintain regular communications with parents by providing timely return of graded classwork and convening informative student conferences.

**Board Policy 1.28
School Admissions**

SECTION 1. Brookside Charter School shall enroll only students that reside in the boundaries of the Kansas City Public Schools. Brookside Charter School does not limit admission based on race, ethnicity, national origin, sexual orientation, disability, gender, income level, proficiency in the English language, or athletic ability, but may limit admission to students within a given age group or grade level.

SECTION 2. If capacity of Brookside Charter School is insufficient to enroll all students who submit an application during the open enrollment period (third Monday in February through _____), the School will use an admissions process in order to assure all applicants an equal chance of gaining admission.

SECTION 3. Students will not be required to complete any test or measure in order to be admitted to Brookside Charter School. Students new to the School, however, will be enrolled on a probationary basis until grade-level proficiency can be determined. A placement assessment administered by Brookside Charter officials will be used to determine correct grade placement in conjunction with records from the previous school. The result of the evaluation indicates the correct grade placement.

SECTION 4. Registration

SECTION 4.1. Regardless of when mailed, completed applications for Brookside Charter School must be physically present in the Brookside Charter administrative office located at 1815 East 63rd Street, Kansas City MO 64130, on or before ____ on _____. If School is closed on the deadline, all applications must be received in the administrative office by __ on the first business day that the School is open immediately following the deadline. Given these requirements, the School STRONGLY encourages all applicants to HAND-DELIVER their applications to the administrative offices of Brookside Charter School.

SECTION 4.2. All applications must be complete. Regardless of reason, failure to have a completed application package in the office by the determined deadline may constitute a waiver of inclusion in the lottery for the following school year.

SECTION 4.3. In order to complete the registration process, the following must be received by the School: completed enrollment application, which includes a release of records and all required supporting documentation (such as proof of residency, immunizations, etc.). Applications that are timely received but incomplete due to circumstances beyond the control of the applicant may be included in the lottery, at the discretion of the Superintendent with a right of appeal to the Board.

SECTION 4.4. Brookside Charter's admission procedures will be published annually.

SECTION 4.5. A register of all complete and timely applications will be maintained in the office for review by applicants.

SECTION 4.6. Priority for enrollment will be given in the following order in accordance with the approved charter application:

- (1) CURRENTLY ENROLLED STUDENTS
- (2) SIBLINGS of students currently enrolled on the date of the lottery
- (3) OTHERS who are otherwise eligible

SECTION 5. Lottery

SECTION 5.1. When more registrants than seats in a class, grade level, or the School have been received, a lottery shall be held.

SECTION 5.2. The lottery shall be observed and certified by a third-party individual.

SECTION 6. Wait List

SECTION 6.1. Lottery positions and wait list positions will not be secured from year to year. Those offered the opportunity to enroll from the wait list will have [three] days to complete the enrollment process before the opening will be offered to the next student on the wait list.

SECTION 6.2. It is the responsibility of the wait-listed parent or guardian to provide updated contact information including a phone number and address, and email address if possible.

SECTION 6.3. Wait list parents must also provide an emergency contact person in the event they cannot be reached regarding an opening. Failure to provide updated information throughout the school year resulting in an inability to notify the parent of an opening waives the student's placement on the wait list.

SECTION 6.4. A school designee shall contact the next person on the wait list if a slot becomes available. Contact may be made by phone, and if available, by email. Every effort will be made to reach the individual in real time; however, if this is not possible, a message will be left on the phone and/or email.

SECTION 6.5. The parent or guardian will be given seventy-two (72) hours to contact Brookside Charter School with a decision to accept/deny the available seat. If contact or a decision is not made within this time frame, the next student on the wait list will be extended the offer.

SECTION 6.6. Brookside Charter will close its enrollment window on the _____ of the current school year. Applications will only be accepted for families moving into the Kansas City School District boundaries, from other school districts. Families moving within the Kansas City School District boundaries may not apply until the following school year.

Board Policy 1.29
Student Fees

No fees shall be charged for enrollment, supplies, equipment, or costs attributable to courses of study that are offered for credit. Students shall be required to pay for materials that are used in constructing projects or other items that are to be removed from the school and, thus, are the property of the student.

Students may be charged fees or admission for participation in activities that are voluntary, such as attendance at school athletic or other co-curricular events. The fee schedule for such events shall be submitted annually to the Board for approval.

Students with outstanding fees or balances will not be allowed to participate in athletics, activities, field trips, or other co-curricular events.

Board Policy 1.30
Field Trips and Enrichment Activities

SECTION 1. Teachers and the administration jointly plan field trips and enrichment activities based upon relevance to the curriculum. The administration makes the final approval and arrangements for field trips. Field trips/enrichment activities should be carefully planned for timely implementation as part of the instructional, co-curricular, or extracurricular programs of the school.

SECTION 2. Appropriate parental permission forms must be received and kept on file for students to participate in any field trip.

SECTION 3. Only School personnel, students, and approved family members may attend field trips. Students must ride to and from field trips on the bus and not with their parents in cars.

SECTION 4. All volunteers or chaperones for School field trips must comply with the Board-enacted chaperones policy.

Board Policy 1.31
Volunteers and Chaperones

SECTION 1. Preliminary Requirements

SECTION 1.1. Brookside Charter School encourages and values participation of parents and citizens of the community in volunteering at Brookside Charter, by serving as additional resources to the teachers and students. Before serving as a volunteer or chaperone in any capacity, each individual who may have unsupervised contact with any child must complete the following:

- (1) An application for the volunteer position;
- (2) A satisfactory criminal records check, with Brookside School bearing the cost of any such records check; AND
- (3) A satisfactory child abuse/neglect check in the records maintained by the Missouri Family Care Safety Registry, with Brookside Charter bearing the cost of any such records check.

SECTION 2. Procedures

SECTION 2.1. After any prospective volunteer or chaperone has completed the above requirements, they must abide by the following:

- (1) All students must ride in School-provided transportation to, from, and during field trips. At no time will students ride in vehicles without prior written approval from the Brookside Charter superintendent or principal.
- (2) Adults observing behavior by students or other adults that violates Brookside Charter policy, or that is otherwise dangerous, harmful, or detrimental to any Brookside student, shall immediately report the incident to a Brookside staff member.
- (3) Cell phones may not be used to record or photograph students who are not a chaperone's child without the express prior authorization of the child's parent or guardian. With limited, incidental exceptions, cell phones should be used only for emergency use while supervising children in any School activity.
- (4) Chaperones and volunteers should be strategically located on buses and at venues to ensure that students are adequately supervised at all times. Students should never be left unattended.
- (5) Chaperones and volunteers may not drink alcoholic beverages, use illegal substances, smoke, use any form of tobacco, or use profanity during the course of any chaperoned activity, while on School property or any field trip venue, or during transportation to or from any field trip venue.
- (6) Students should be escorted into and out of all public restrooms, either by a Brookside School staff member or a chaperone.
- (7) Chaperones may not bring siblings of their child who is attending the trip.
- (8) Students should remain with their specific chaperone unless authorized by a Brookside Charter staff member.

(9) Students who become ill during the course of a field trip should be brought to a staff member. Parents of the student should be promptly contacted by the staff member. Brookside Charter staff member and chaperone will work collaboratively to ensure the child is properly attended.

Board Policy 1.32
Parents and Student Complaints and Grievances

SECTION 1. The Brookside Charter School Board of Directors and Administration are eager to hear comments, concerns, hopes, and wishes from Brookside's families. Possible methods of communication include:

- (1) Meetings with faculty.
- (2) Meetings with and/or letters to the Administration.
- (3) Parents may schedule meetings collectively or individually. We are eager to inform you regarding the decision-making processes and operations of the school.
- (4) Letters to the Board of Directors through the Office.

SECTION 2. Procedures for Petitioning the Board of Directors.

- (1) If the issue/concern involves the classroom, the parent/guardian must meet with the child's teacher. If the problem is not resolved, the parent/guardian must contact the building administration.
- (2) If the issue/concern involves the daily operation of the school, the parent/guardian must contact the building administration.
- (3) If the issue/concern involves school policy (Family Handbook), the parent/guardian must contact the Superintendent.
- (4) If the issue/concern isn't resolved after following the chain of comment, the parent/guardian may use the following steps to petition the Board of Directors:
 - a. Submit a one-page brief of the issue. Briefs to the Board should be sent to Brookside Charter School, Attention: Board of Directors.
 - b. The Board of Directors will respond. Responses may include:
 - i. inclusion on the agenda for a Board of Directors' meeting, or
 - ii. a written reply, or
 - iii. a referral to the Administration.

Board Policy 1.33
Technology Acceptable Use Policy

SECTION 1. Technology Privileges

SECTION 1.1. Brookside Charter recognizes that technology, including the Internet, serves educational purposes when used properly. Accordingly, the School provides students with various technology tools and the privilege of using those tools for educational purposes. Access to the School's technology tools, however, is a privilege, not a right, and it can be revoked at the discretion of the School.

SECTION 2. Technology Agreement

SECTION 2.1. A signed "Technology Tools User Agreement" is required for every student at Brookside Charter School who would like access to and use of computer technology while at school. Parents must read and sign the Technology Tools User Agreement. By signing the agreement, parents/guardians understand that their child will be responsible for following the teacher's directions or lose technology resource privileges for the remainder of the school year.

SECTION 3. Use of Technology Tools

SECTION 3.1. Acceptable Use. The School's technology tools are exclusively for educational use consistent with the School's educational objectives and are not intended for any other purpose. Students may not use the School's technology tools for personal use.

SECTION 3.2. Unacceptable Use. The following are unacceptable uses of the School's technology tools:

- (1) Any attempt to harm or destroy data of another user or other networks connected to the Internet.
- (2) Unauthorized use of school resources for commercial, illegal, or profitmaking enterprises.
- (3) Knowingly wasting technology resources.
- (4) Physical abuse of the equipment.
- (5) Using technology resources in ways that violate school policies and behavior standards.
- (6) Degrading or disrupting equipment or system performance.
- (7) Installing unauthorized software on school computers, or any violation of copyright established for computer software.
- (8) Knowingly uploading or creating computer viruses.
- (9) Hacking or gaining unauthorized access to files, resources, or entities.
- (10) Invading the privacy of individuals, which includes the unauthorized disclosure, dissemination, and use of information of a personal nature about anyone.

- (11) Using another user's account or password.
- (12) Posting anonymous messages.
- (13) Using the network for commercial or private advertising.
- (14) Accessing social media sites, except for those explicitly approved by teachers or the Administration for classroom or educational collaboration.
- (15) Accessing, submitting, posting, publishing, or displaying any defamatory, inaccurate, abusive, obscene, profane, sexually-oriented, threatening, racially offensive, harassing, or illegal material.
- (16) Using the network or technology tools while access privileges are suspended or revoked.

This list of unauthorized uses is not exhaustive and the fact that a particular use is not included should not be construed to authorize the use. Any use of the School's technology tools that is not for an educational purpose consistent with the School's educational objectives is an unacceptable use.

SECTION 4. Privacy and Safety Procedures

SECTION 4.1 Consent. By using Brookside Charter's network and technology resources, all users are consenting to having their electronic communications and all other use monitored by Brookside Charter. To that end, School staff, administrators, and parents all have access to student e-mail and accounts for monitoring purposes. Students have no expectation of privacy on any of the School's technology tools or accounts.

SECTION 4.2. Brookside Staff Monitoring and Access. Electronic communications, downloaded material, and all data stored on Brookside Charter's technology resources, including files deleted from a user's account, may be intercepted, accessed, monitored, or searched by Brookside Charter administrators or their designee(s) at any time in the regular course of business. Such access may include, but is not limited to, verifying that users are complying with Brookside Charter policies and rules and investigating potential misconduct. Any such search, access or interceptions shall comply with all applicable laws. Users are required to return Brookside Charter technology resources, including but not limited to mobile phones, laptops and tablets, to Brookside Charter upon demand.

SECTION 4.3. Safety. The School will take all measures necessary to provide students with the understanding and skills necessary to use the Internet appropriately in ways that meet educational needs and maximize personal safety. There is, however, always the risk that students may encounter material on the Internet that is inappropriate or could potentially harm the student. Due to the uncontrollable nature inherent in the Internet, the School cannot guarantee that students will never gain access through the Internet or computer environment to inappropriate or harmful content. In an effort to prevent any such exposure, the School will comply with the Children's Internet Protection Act (CIPA) by using available filtering software for both the Internet and e-mail.

SECTION 4.4. Parent Monitoring. Parents are responsible for monitoring their children's use of technology tools when students access programs away from school.

Students are responsible for their own behavior at all times.

SECTION 4.5. Student Safety Procedures. Students must comply with the following safety procedures when using Brookside Charter technology tools:

- (1) Students may not post their or anyone else's personal information. This includes last names, addresses, phone numbers, e-mail addresses, and credit card numbers or other financial information.
- (2) Students must never arrange for a face-to-face meeting with a stranger or anyone they meet online without their parent's approval and participation.
- (3) Students must never respond to abusive or suggestive messages and must report them immediately to a teacher or a member of the School Administration. Students must inform a teacher or member of the School Administration about any message they receive that is inappropriate or makes them feel uncomfortable.
- (4) Students are responsible for the use of their individual accounts and should take all reasonable precautions to prevent others from being able to use their account. Under no circumstances may a student provide his or her password to another person, with the exception of a parent.

SECTION 5. Standard of Care and Conduct

SECTION 5.1. As a condition of using School-provided technology tools, users agree to assume full responsibility for the safety, security, care, and proper use of the School's property. All users must follow the guidelines outlined in the Family Handbook for care of technology tools as a condition of their use.

SECTION 5.2. As a condition of using School-provided technology tools, users agree to abide by the Digital Standard of Conduct outlined in the Family Handbook.

Board Policy 1.34
Drug Free Schools

SECTION 1. Drug and alcohol use by Brookside Charter students is strictly prohibited.

SECTION 2. Pursuant to the requirements of the 1989 amendments of the Drug-Free Schools and Communities Act and the requirements of the Safe Schools Act, and for the purpose of preventing the use of illicit drugs and alcohol by students, Brookside Charter shall provide age-appropriate, developmentally-based drug and alcohol education and prevention programs to all students. The programs will address the legal, social, and health consequences of drug and alcohol use, and will provide information about effective techniques for resisting peer pressure to use illicit drugs or alcohol.

SECTION 3. Brookside Charter shall provide information about any drug and alcohol counseling and rehabilitation and re-entry programs that are available to students. Students may be required to participate in such programs to avoid suspension or expulsion if they are found to be in violation of this policy. All parents/guardians and students shall annually be provided with a copy of this policy.

SECTION 4. Brookside Charter certifies that it has adopted and implemented the drug prevention program described in this policy in the form required by the Department of Elementary and Secondary Education or the United States Department of Education. Brookside Charter shall conduct a biennial review of the program to determine its effectiveness, implement necessary changes, and ensure that the disciplinary sanctions are consistently enforced.

Board Policy 1.35
Child Abuse and Neglect

SECTION 1. Brookside School and its staff will take immediate action to protect students and other children from harm or potential harm, including, but not limited to, abuse and neglect. Any knowledge or suspicion of child abuse/neglect shall be reported and investigated as outlined in this policy. Employees failing to follow the directives of this policy or state or federal law will be subject to discipline, up to and including, termination. For purposes of this policy, the terms “abuse” and “neglect” are used as those terms are defined under Missouri law.

SECTION 2. Reporting Child Abuse/Neglect

SECTION 2.1. The School Board requires all Brookside staff to comply with the state child abuse and neglect laws and the mandatory reporting of suspected neglect and/or abuse, as outlined in Section 210.115 of the Missouri Statutes. Any School official who knows or has reasonable cause to suspect that a child has been or may be subjected to abuse or neglect, or who observes a child being subjected to conditions or circumstances that would reasonably result in abuse or neglect, shall immediately report the information to the local office of the Missouri Department of Social Services’ Children’s Division (hereinafter, “Children’s Division”). No internal investigation shall be initiated until a report has been made to the Children’s Division.

SECTION 2.2. After reporting the information to the Children’s Division, the School official with knowledge of abuse/neglect or suspected abuse/neglect must also report the information to the School official’s supervisor. No supervisor, administrator, or School official to whom such information is reported may impede or inhibit any reporting under this policy.

SECTION 2.3. No employee making a report in accordance with law shall be subject to any sanction, including any adverse employment action, for making such a report. Further, School administrators shall ensure that any employee mandated by law to make a report shall have immediate and unrestricted access to the communication technology necessary to make an immediate report. Employees shall also be temporarily relieved of other work duties for such time as is required to make any mandated report.

SECTION 2.4. In accordance with Missouri law, if a student reports alleged sexual misconduct on the part of a School employee to an employee of the School, the employee who receives the report and a School administrator shall immediately report the allegation to the Children’s Division as set forth in law. For purposes of this policy, the term “sexual misconduct” is defined as engaging in any conduct with a student, on or off School property, that constitutes the crime of sexual misconduct or child abuse involving sexual behavior, as determined by the Children’s Division.

SECTION 3. Investigating Child Abuse/Neglect

SECTION 3.1. When the Children’s Division receives a child abuse report (other than situations involving sexual misconduct, which are addressed separately below) alleging that an employee of the School has abused a student, the report shall be immediately referred to the superintendent (or the Chairman of the School Board in situations concerning the superintendent), who will conduct an initial investigation. If, after an initial investigation, the investigating official finds that the report involves an alleged incident of child abuse other than the use of reasonable force to protect persons or property when administered by school personnel pursuant to a written policy of

discipline, or that the report was made for the sole purpose of harassing a public school employee, the investigating official shall immediately refer the matter back to the Children's Division and take no further action. All other reports of any nature shall be returned to the Children's Division immediately for investigation.

Section 3.2. Harassment or Protection of Persons or Property

The use of reasonable force to protect persons or property, when administered by school personnel in a reasonable manner in accordance with the school or district's written policy of discipline, is not abuse within the meaning of Missouri Statutes Chapter 210. Thus, if a report to the Children's Division relates to the use of reasonable physical force against a student for the protection of persons or property by any School personnel administered pursuant to School policy, or if it is determined that the sole purpose of the report is to harass a School employee, the superintendent, Chairman of the School Board, or a designee of either, will notify law enforcement of the county in which the alleged incident occurred. No later than forty-eight (48) hours of receiving notice of the report from the Children's Division, the superintendent (or Chairman of the Board if the incident involves the superintendent) and law enforcement officer will begin jointly investigating the matter. The superintendent, Chairman of the School Board, and their designees, if any, are authorized to contact and utilize Brookside's attorney to assist in the investigation. Within the first two (2) working days of the investigation, investigators must interview and record statements from the child and the child's parents or guardian.

Once the investigation is concluded, the law enforcement officer and the investigating School personnel will issue separate reports of their findings, no later than seven (7) days after the School receives notice of the allegation from the Children's Division. The resulting reports must contain a statement of conclusion as to whether the preponderance of evidence supports a finding that the alleged incident of child abuse is substantiated or unsubstantiated. The School Board will consider the separate reports and will issue findings and conclusions, if any, within seven (7) days after receiving the last of the two reports. The School Board shall issue findings in substantially the following form:

- (1) The report of the alleged child abuse is unsubstantiated. The law enforcement officer and the investigating School Board personnel agree that there was not a preponderance of evidence to substantiate that abuse occurred;
- (2) The report of the alleged child abuse is substantiated. The law enforcement officer and the investigating School personnel agree that the preponderance of evidence is sufficient to support a finding that the alleged incident of child abuse did occur; OR
- (3) The issue involved in the alleged incident of child abuse is unresolved. The law enforcement officer and the investigating School personnel are unable to agree on their findings and conclusions on the alleged incident.

The School Board's findings and conclusions will be sent to the Children's Division.

SECTION 3.3. Sexual Misconduct Involving an Employee

Brookside School takes all allegations of sexual misconduct seriously, regardless of the source. In accordance with Missouri law, if a student reports alleged sexual misconduct on the part of a teacher or other Brookside employee to a School employee, the employee who receives the report shall immediately (1) notify the superintendent (or Chairman of

the School Board if the incident involves the superintendent) and (2) report the allegation to the Children’s Division. The Children’s Division will investigate all allegations of sexual misconduct involving School employees. Brookside School may also investigate the allegations for the purpose of making employment decisions concerning the accused employee, but Brookside School may not investigate the incident for purposes of determining whether the allegations should or should not be substantiated.

SECTION 4. Child Abuse/Neglect Reporter’s Access to Information Concerning Disposition

SECTION 4.1. In accordance with Missouri law, any person who is required to report child abuse and neglect and who makes such a report (“reporter”), including School employees, is entitled, upon request, to information from the Children’s Division’s local office concerning the general disposition of the matter. If the Children’s Division determines that a report of child abuse or neglect is unsubstantiated, the reporter may request that the report be referred to the Office of Child Advocate for Children’s Protection and Services for additional review.

SECTION 4.2. Any information that any School employee receives from the Children’s Division will be kept strictly confidential in accordance with law and will only be shared with School employees who need the information to supervise, counsel, or protect the student’s interests. All written information that the School or any School employee receives pursuant to this policy or the child abuse/neglect reporting laws shall be subject to the provisions of the Family Educational Rights and Privacy Act (“FERPA”) and kept confidential in accordance with that law. Any information received from the Children’s Division will be maintained separately from the student’s official or permanent School record to protect further against avoid unauthorized disclosure.

SECTION 5. Immunity

SECTION 5.1. In accordance with Missouri law, any person – including any Brookside employee – who in good faith reports child abuse or neglect; cooperates with the Children’s Division or any law enforcement agency, juvenile office, court, or child-protective service agency of Missouri or any other state in reporting or investigating child abuse or neglect; or participates in any judicial proceeding resulting from the report will be immune from civil or criminal liability for such actions. Any person – including any Brookside employee – who makes a false report, knowing that the report is false, or who acts in bad faith or with ill intent in making such reports, shall not be immune from civil or criminal liability.

Board Policy 1.36
Discipline

SECTION 1. General Purpose and Authority

SECTION 1.1. Brookside Charter's Discipline Handbook, which is contained in the Brookside Charter Family Handbook, prescribes the rules of student behavior applicable to all students as well as the procedures for imposing discipline on students who violate these rules. The purpose of the Discipline Handbook is to provide a safe and secure environment that enables students to acquire the academic and social skills needed to become productive members of our society. The Discipline Handbook is based on the belief that discipline is a learning experience for the student and not simply punitive in nature. It clearly states the expectations Brookside Charter School has for its students and the consequences that follow any infraction of the Discipline Handbook.

SECTION 1.2. The Board of Directors has charged the Brookside Charter School Administration with the basic responsibility for the development of regulations regarding student conduct as may be needed to maintain a constructive atmosphere at Brookside Charter. The Administration has the authority to suspend students from Brookside Charter in accordance with regulations and guidelines established by the Board of Directors as noted in the Discipline Handbook and any addendums.

SECTION 1.3. No discipline policy can specifically address all discipline situations that can occur. Incidents not described in the Discipline Handbook will be evaluated on an individual basis by the Administration.

SECTION 2. Enforcement

SECTION 2.1. Brookside Charter Administrators are responsible for the development of additional regulations and procedures regarding student conduct needed to maintain proper behavior in schools under their supervision. All such regulations and procedures shall be consistent with Board-adopted discipline policies.

SECTION 2.2. Teachers have the authority and responsibility to make and enforce necessary rules for internal governance in the classroom, subject to review by the building administrators. The Board expects each teacher to maintain a satisfactory standard of conduct in the classroom.

SECTION 2.3. All employees of Brookside Charter shall annually receive instruction related to the specific contents of the discipline policy and any interpretations necessary to implement the provisions of the policy in the course of their duties including, but not limited to, approved methods of dealing with acts of school violence, disciplining students with disabilities and instruction in the necessity and requirements for confidentiality.

SECTION 3. Levels of Student Behaviors and Interventions

SECTION 3.1. When students fail to meet the school behavior expectations, school staff and administrators are expected to respond to the behavior consistently and appropriately. Infractions are assigned to one or more levels of interventions in accordance with the chart outlined in the Discipline Handbook.

SECTION 4. Disciplinary Methods and Restrictions

SECTION 4.1. In-School Suspension (ISS). ISS is a suspension lasting one (1) to ten (10) days as determined by the Administration and in accordance with the discipline

Handbook and is served within the Support Room within school. The purpose of ISS is to keep students engaged in school in situations that might otherwise result in an out-of-school suspension. The ISS program is a highly-structured class situation with emphasis placed on intensive student work. Students who refuse ISS or fail to adhere to ISS policies may receive an out-of-school suspension.

SECTION 4.2. Out-of-School Suspension (OSS). OSS is a suspension lasting from one (1) to ten (10) days as determined by Administration and in accordance with the Discipline Handbook and is served outside the school building. The purpose of OSS is to temporarily remove a student from the school community for a more serious infraction.

SECTION 4.3. Long-term Suspension. Long-term suspension is the exclusion from school for a period of eleven (11) to one hundred eighty (180) school days and is determined only by the Office of the Superintendent.

SECTION 4.4. Expulsion. Expulsion is the exclusion from school for a period exceeding one hundred eighty (180) days. The School Board is the only governing body that may expel a student.

SECTION 5. Restrictions on School Activities and Presence on School Grounds

SECTION 5.1. For purposes of Brookside discipline policy, “serious violations” include an (i) “act of violence,” which is exertion of physical force by a student with the intent to do serious bodily harm to another person while on school property, including a school bus in service on behalf of the district, or while involved in school activities; (ii) any Level 4 offense as defined in Brookside Charter’s Discipline Handbook; (iii) any offense listed in Section 6.1 below; or (iv) any offense that results in an out-of-school suspension for more than ten school days.

SECTION 5.2. Students who are suspended or expelled for any reason are prohibited from being on school property for any reason unless permission is granted by the superintendent or designee. Any student who is suspended for a “serious violation” as defined above shall not be allowed to be within 1,000 feet of any public school in the district unless one of the following conditions exist:

- (1) The student under the direct supervision of the student’s parent, legal guardian or custodian, and the Superintendent or the Superintendent’s designee has authorized the student to be on school property.
- (2) The student is under the direct supervision of another adult designated by the student's parent, legal guardian or custodian, in advance, in writing, to the Superintendent or School official that suspended the student, and the Superintendent or the Superintendent’s designee has authorized the student to be on school property.
- (3) The student is enrolled in and attending an alternative school that is located within 1,000 feet of a public school in the school district where such student attended school.
- (4) The student resides within 1,000 feet of any public school in the district and is on the property of his or her residence.

SECTION 5.3. Students who are suspended or expelled will not be allowed to participate in any school-sponsored activities, if these occur during the period of suspension or expulsion. Except where a student is on suspension for an offense listed in Section 5 below, a parent or guardian may, for good cause, petition the School administration for permission for the student to participate in school-sponsored activities. If denied

permission by the school leader, the parent or guardian may appeal to the school's governing board. The Board's decision shall be final.

SECTION 6. Offenses and Consequences

SECTION 6.1. Reporting to Law Enforcement. It is the policy of Brookside Charter to report all crimes occurring on school grounds to law enforcement, including, but not limited to, the crimes the district is required to report in accordance with law. The Superintendent shall also notify the appropriate law enforcement agency if a student is discovered to possess a controlled substance or weapon in violation of the School's policy.

The following acts, regardless of whether they are committed by juveniles, are subject to this reporting requirement:

- (1) First degree murder under MO. REV. STAT. § 565.020;
- (2) Second degree murder under MO. REV. STAT. § 565.021;
- (3) Kidnapping under MO. REV. STAT. § 565.110;
- (4) First degree assault under MO. REV. STAT. § 565.050;
- (5) Rape in the first degree under MO. REV. STAT. § 566.030;
- (6) Sodomy in the first degree under MO. REV. STAT. § 566.060;
- (7) Burglary in the first degree under MO. REV. STAT. § 569.160;
- (8) Burglary in the second degree under MO. REV. STAT. § 569.170;
- (9) Robbery in the first degree under MO. REV. STAT. § 569.020;
- (10) Distribution of drugs under MO. REV. STAT. § 195.211;
- (11) Distribution of drugs to a minor under MO. REV. STAT. § 195.212;
- (12) Arson in the first degree under MO. REV. STAT. § 569.040;
- (13) Voluntary manslaughter under MO. REV. STAT. § 565.023;
- (14) Involuntary manslaughter under MO. REV. STAT. § 565.024;
- (15) Second degree assault under MO. REV. STAT. § 565.060;
- (16) Rape in the second degree under MO. REV. STAT. § 566.031;
- (17) Felonious restraint under MO. REV. STAT. § 565.120;
- (18) Property damage in the first degree under MO. REV. STAT. § 569.100;
- (19) Possession of a weapon under MO. REV. STAT. Chapter 571;
- (20) Child molestation in the first degree pursuant to MO. REV. STAT. § 566.067;
- (21) Sodomy in the second degree pursuant to MO. REV. STAT. § 566.061;

- (22) Sexual misconduct involving a child pursuant to MO. REV. STAT. § 566.083;
- (23) Sexual abuse in the first degree pursuant to MO. REV. STAT. § 566.100;
- (24) Harassment under MO. REV. STAT. § 565.090; or
- (25) Stalking under MO. REV. STAT. § 565.225.

In addition, the Superintendent shall notify the appropriate division of the juvenile or family court upon suspension for more than ten days or expulsion of any student who the school is aware is under the jurisdiction of the court.

SECTION 6.2. Documentation in Student's Discipline Record. The Superintendent, designee, or other administrators or school staff will maintain all discipline records as deemed necessary for the orderly operation of the schools. In addition, any offense that qualifies as a "serious violation" of the School's policy, as defined in Section 5.1 above must be documented in the student's discipline record in accordance with law.

Board Policy 1.37
Threats of Violence

SECTION 1. Policy

SECTION 1.1. It is the policy of the Board to take all reasonable steps to provide a safe environment for students and staff. To that end, any threat by any individual directed toward another which if carried out would pose a potential danger to the life and safety of students and/or staff should be regarded and treated seriously.

SECTION 2. Responsibility for Reporting

SECTION 2.1. Any student who receives information concerning such a threat should immediately report that information to a teacher, counselor, or school administrator. The failure of a student to report such information may be treated as a disciplinary problem.

SECTION 2.2. Any employee who receives information concerning such a threat should take appropriate action to respond to the threat including taking steps to separate the student perceived to be a threat from the potentially threatening situation and/or reporting the information to School administrator(s). If the staff member believes the situation is so serious as to warrant the notifying of outside authorities, the employee must notify School administrator(s) so that the administrator(s) can be responsible for taking such steps.

SECTION 3. Administrative Action

SECTION 3.1. Upon receiving notice of a threat, School administrator(s) should take immediate steps to investigate and determine the factual circumstances of the threat and then determine the appropriate action to respond to it. Such action may include disciplining the student(s) involved as appropriate under school rules, contacting the parents of the student(s) involved, contacting appropriate law enforcement or other officials.

SECTION 3.2. Whenever School administrator(s) determine that it is necessary to contact outside officials to respond to a threat appropriately, School administrator(s) should also contact the Board.

Board Policy 1.38
Weapons at School

SECTION 1. The presence of firearms and weapons poses a substantial risk of serious harm to Brookside Charter students, staff, and community members. and is a violation of state law. Therefore, possession of firearms and weapons is prohibited on school premises, on a school bus, or onto the premises of any school-sponsored or sanctioned activity, except by law enforcement officials for law enforcement purposes.

SECTION 2. Student participation in school sanctioned gun safety courses, student military or ROTC courses, or other school sponsored firearm related events does not constitute a violation of this policy, provided the student does not carry a firearm or other weapon into any school, onto any school bus, or onto the premises of any other activity school-sponsored or sanctioned activity.

SECTION 3. A person passing through school property for purposes of dropping off or picking up a student does not violate this policy if they possess a lawful permitted weapon in the vehicle during this time.

Board Policy 1.39
Student Safety

In addition, and pursuant to the No Child Left Behind Act of 2001, student victims of a violent criminal offense that was committed on school premises may transfer to another school. To insure awareness of this policy, the parents of student victims will be notified in writing of their right to a school transfer.

For purposes of this policy, a victim is a student who has suffered personal injury or injuries to his or her property as a direct result of a violent criminal offense. This definition does not include bystanders or witnesses to the act unless they suffered personal or property injury as a direct result of a violent criminal offense while on school premises.

Brookside Charter will notify the Department of Elementary and Secondary Education of all violent criminal offenses committed on school premises when the victim is a student or employee.

Board Policy 1.40
Seclusion and Restraint

SECTION 1. Brookside employees are strictly prohibited from using Physical Restraint or Seclusion on any student, except in the emergency situation described herein.

SECTION 2. Definitions.

SECTION 2.1. "Physical Restraint" means person-to-person physical contact intended to restrict the free movement of all or a portion of a student's body. Physical Restraint does not include limited physical contact and/or redirection to promote student safety, providing physical guidance or prompting when teaching a skill, redirecting attention, providing an escort or guidance to a location, intervening in a fight, or providing comfort such as through briefly holding a student's hand or a welcomed and appropriate hug.

SECTION 2.2. "Seclusion" means the confinement of a student alone in an enclosed and locked space or location, from which the student is unable to exit. Seclusion does not include "time-out," which is a behavioral intervention wherein a student is removed temporarily from the learning activity but not confined. Seclusion likewise does not include in-school suspension, detention, or a student-requested break in a different location in the classroom or other unlocked location.

SECTION 3. Seclusion or Physical Restraint shall never be used on any student as a form of discipline or behavior management, except in an emergency situation where the student is an immediate danger to himself or to others, while waiting for law enforcement to arrive, and where the student is not responsive to less intensive behavioral interventions, including verbal directives or other de-escalation techniques.

SECTION 4. Seclusion or Physical Restraint shall never be used on any student where contraindicated due to the student's psychiatric, medical, or physical conditions as described in the student's educational records.

SECTION 5. The use of chemical restraint (e.g., pepper spray or OC spray), mechanical restraint (e.g., a straitjacket or other physical restraint device), or prone restraint (e.g., holding a student face-down) is strictly prohibited.

SECTION 6. Physical restraint or seclusion must be terminated immediately (1) when the student is no longer an immediate danger to himself or others or (2) if the student is observed to be in severe distress.

Board Policy 1.41
Corporal Punishment

SECTION 1. Brookside employees are strictly prohibited from using corporal punishment on any student.

SECTION 2. Definitions.

SECTION 2.1. "Corporal punishment" means any form of penalty involving bodily contact or humiliation.

SECTION 2.2. "Bodily contact" includes, but is not limited to, spanking, hitting, slapping, taping of mouths, putting stickers on mouths, pinching, pulling on arms, or any other use of force deemed unnecessary in a normal disciplinary process.

SECTION 2.3. "Humiliation" means any deliberate action, either physical or verbal, which degrades and causes loss of self-esteem to students either in the presence of others or in private, including, but not limited to, screaming, yelling, threatening, calling attention to students in front of other students, punishing in such a way as to cause the student unwarranted embarrassment or teasing or bullying from other students.

SECTION 3. Prohibition

SECTION 3.1. Brookside School recognizes that all human beings need discipline. Discipline should be carried out in such a manner as to preserve the dignity of the individual child and for the express purpose of teaching the child to use more appropriate behavior. It is understood that teachers and other personnel of the School will endeavor to administer discipline in such a way as to maintain the dignity and privacy of the child.

SECTION 3.2. The prohibition of corporal punishment will be discussed with each employee at or near the time of hire. This discussion will serve as a first warning. Each employee is required to sign a statement attesting to his or her understanding and adherence to this policy. Thereafter, employees may be either warned a final time or dismissed at the discretion of the Superintendent, as the facts and circumstances of the situation dictate. Any violation of this policy after a second warning will result in discipline, up to and including immediate dismissal.

Board Policy 1.42
Services for Students with Disabilities

Brookside Charter will provide special education and/or other services to students with disabilities in accordance with applicable law, including the IDEA, and its amendments, Section 504, MO. REV. STAT. §§ 162.670 - .995, and Missouri's State Plan for Part B.

Brookside Charter does not have a general curriculum for students with disabilities. Instead, it is the policy of Brookside Charter to develop an Individualized Educational Program (IEP) for each public school student with a disability who needs special educational services pursuant to the Individuals with Disabilities Education Act (IDEA) and an accommodation plan for students who are qualified only pursuant to Section 504 of the Rehabilitation Act of 1973 (Section 504). Each IEP is designed to meet the unique needs of the student and to offer a free appropriate public education. In addition, the School's IEPs will address the extent to which each student's disability affects his/her ability to access the School's general curriculum and what modifications, accommodations, and supplementary aids and services, if appropriate, are necessary to provide for such access. Each public school student with a disability will be educated to the maximum extent appropriate with children who are non-disabled. Students with disabilities, however, may be assigned to special classes or separate schooling, or removed from the regular educational environment when the nature or severity of the student's disability is such that education in the regular educational environment with the use of supplementary aids and services cannot be achieved satisfactorily.

Board Policy 1.43
Instruction for Students with Disabilities

It is the policy of Brookside Charter to provide a free appropriate public education to all public school students with disabilities. Students with disabilities are defined as those students who have one of the categorical disabilities as enumerated in the Missouri State Plan for Part B of the Individuals with Disabilities Education Act (IDEA) and who also require special education services or who have a mental or physical impairment that substantially limits one or more major life activities as defined by Section 504 of the Rehabilitation Act of 1973 (Section 504) or the Americans with Disabilities Act and who require accommodations or special education and related services.

Brookside Charter will provide special education and/or other services to students with disabilities in accordance with applicable law, including the IDEA, and its amendments, Section 504, MO. REV. STAT. §§ 162.670 - .995, and Missouri's State Plan for Part B.

Board Policy 1.44
Instruction for At-Risk Students

Brookside Charter shall meet all federal and state requirements for identifying and providing services to educationally at-risk students.

At-risk students are those whose educational outcomes are in jeopardy because they are experiencing academic deficits, have become disaffected with school and learning, or are affected by other factors that impede education and social development.

Board Policy 1.44A
Instruction for Homeless Students

SECTION 1. Enrollment and Placement

SECTION 1.1. The Board is committed to providing equal access to a free, appropriate education for all eligible homeless students. Services will be provided consistent with federal law and with Missouri's state plan for the education of homeless children.

SECTION 1.2. Enrollment requirements that may constitute a barrier to the education of a homeless child or youth may be waived at the discretion of the Superintendent, if allowed by law.

SECTION 1.3. Once school officials have determined that an enrolling student is homeless, the school's homeless liaison must assist the student in obtaining his/her education, immunization, medical, and other records. According to the Stewart B. McKinney Homeless Assistance Act, the student must be enrolled in the interim. If the homeless liaison is unable to obtain prior immunization records within thirty (30) days of enrolling and the student is still eligible for services under the homeless education program, the student must begin the immunization series and demonstrate that satisfactory progress has been accomplished within (90) days. If the homeless student maintains that he/she is exempted from receiving immunizations, then after thirty (30) days the student must provide documentation in accordance with the exemption requirements provided for in § 167.181.3, R.S.Mo.

SECTION 1.4. Each homeless child or youth shall be provided services comparable to services offered to other students in the School including, but not limited to, 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. If the School is unable to determine the grade level of the student because of missing or incomplete records, the School shall administer tests or utilize other reasonable means to determine the appropriate grade level for the child.

SECTION 2. Records

SECTION 2.1. 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.

SECTION 3. Homeless Liaison

SECTION 3.1. The Superintendent shall designate the School's Homeless Liaison under the Stewart B. McKinney Homeless Assistance Act. According to the Act, the Homeless Liaison 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 Liaison will also ensure that disputes regarding the placement or education of homeless children or youth are

resolved in a timely fashion.

SECTION 4. Resolving Grievances Regarding the Education of Homeless Children and Youth

- (1) District Level – Every effort must be made to resolve the complaint or dispute at the district level before it is brought to the Missouri Department of Elementary and Secondary Education. It is the responsibility of Brookside Charter to inform the complainant of the following Complaint Resolution Procedure when a question arises concerning the education of a homeless child or youth:
 - a. Notify the School’s Homeless Liaison. The Homeless Liaison serves as a liaison between the homeless child and the school the child attends. Someone in the school or in the Superintendent’s office will be able to identify the Homeless Liaison.
 - i. Request a copy of or access to Brookside Charter’s policies addressing the education of homeless children and youths and review them. Make an appointment with the Homeless Liaison to discuss the complaint.
 - ii. If the dispute is not resolved after the initial discussion with the School’s Homeless Liaison, the complainant can file a complaint in writing to the School’s Homeless Liaison for further review.
 - iii. In the complaint, include a request that a written proposed resolution of the dispute or a plan of action be provided within five (5) days* of the date the complaint was received by the Homeless Liaison. A review of the proposal or plan of action with the Homeless Liaison should follow.
 - b. If the dispute is not resolved at the Homeless Liaison level, the complaint may be forwarded to the Superintendent for review followed by a meeting with the Superintendent to discuss the dispute. The complainant should request from the Superintendent a written resolution within five (5) days* of the date of the discussion.
 - c. If the dispute is not resolved at the Superintendent level, the complainant may take the matter before the Brookside Charter Board of Directors following the procedure set forth in Board Policy 1.32.
- (2) State Level – If the dispute is not resolved in a satisfactory manner at the district level, the complaint may be brought to the Missouri Department of Elementary and Secondary Education. Complaints made under this process must be made in writing and signed by the complainant. The following steps are to be taken:
 - a. Address the complaint to the State Homeless Liaison, Federal Discretionary Grants, P.O. Box 480, Jefferson City, Missouri 65102-0480.
 - b. Include in the complaint:
 - i. a detailed description of the dispute;
 - ii. the name(s) and age(s) of the children involved;

- iii. the name(s) of involved school district personnel and the district(s) they represent; and
- iv. a description of attempts that were made to resolve the issue at the school district level.
- c. The Director of Federal Discretionary Grants (the director) will inform the involved district(s) of the complaint. The director or the director's designee will gather needed information, including documentation and statements of the parties, and may conduct an independent investigation through an on-site visit if necessary.
- d. Within thirty (30) days* after receiving a complaint, the director will resolve the complaint and will inform the parties, in writing, of the decision.
- e. If a complainant disagrees with the director's decision, the complainant may, within ten (10) working days, appeal the decision to the Deputy Commissioner of Education. This appeal must be in writing and state why the complainant disagrees with the decision.
- f. Within (thirty) 30 days** after receiving the appeal, the Deputy Commissioner of Education will render a final administrative decision and notify the complainant and all other interested parties in writing.
- g. While the dispute is ongoing, the child(ren) in question must be enrolled in school. If the dispute revolves around which school is the school of best interest for the child, the child shall remain in the school they currently attend until the dispute is resolved, unless arrangements already implemented allow the child to attend the school of origin.

* The parties may mutually agree on an extension; however, every effort should be made to resolve the complaint in the shortest possible time.

** Although the standard procedure allows thirty (30) days for a response, every effort will be made to resolve the complaint in the shortest possible time.

SECTION 5. Policy Review

SECTION 5.1. The Superintendent and Homeless Liaison will review Brookside Charter's policies and procedures periodically to determine whether they act as barriers to the enrollment of homeless students. Special attention will be given to policies regarding immunization, residency, birth certificates, school records, and guardianship.

SECTION 6. Transportation

SECTION 6.1 Without appropriate transportation, a student may not be able to continue attending his or her school of origin. To avoid such forced school transfers, at a parent's request, transportation will be provided to and from the school of origin for a child or youth in transition. Transportation will be provided for the entire time the child or youth has a right to attend that school. The local liaison will request transportation to and from the school of origin for unaccompanied youth. The length of the commute will be considered only in determining the feasibility of placement in the school of origin based on potential harm to the student, as discussed above. Parents and unaccompanied youth must be informed of this right to transportation before they select a school for attendance.

SECTION 6.2 Schools and local liaisons will use the district transportation form to process

transportation requests. Requests will be processed and transportation arranged without delay. If the student in transition is living and attending school in this district, this district will arrange transportation. If the student in transition is living in this district but attending school in another, or attending school in this district but living in another, this district will coordinate with the neighboring district to arrange transportation. It is this district's policy that inter-district disputes will not result in a student in transition missing school. If such a dispute arises, this district will arrange transportation and immediately bring the matter to the attention of the State Coordinator for the Education of Homeless Children and Youth. In addition to receiving transportation to and from the school of origin upon request, children and youth in transition will also be provided with other transportation services comparable to those offered to housed students.

Board Policy 1.44B
Dispute Resolution for Homeless Students

SECTION 1. Subtitle VII of the McKinney-Vento Homeless Assistance Act, reauthorized in 2001 by Title X, Part C of the No Child Left Behind Act and referred to as the McKinney-Vento Act, guarantees rights and services to remove educational barriers for homeless children and youth. The law requires states and school districts to follow a dispute resolution process when parents, guardians, or unaccompanied youth and schools or local educational agencies (LEAs) or school districts disagree on the enrollment or educational placement (school selection) of homeless children and youth.

The dispute resolution process is intended to represent each party's views for objective consideration so that disagreements can be brought to closure expeditiously. During the dispute process, the law requires that the LEA allow the child or youth to attend the school that the parents or guardians wish their child to attend, or that the unaccompanied youth wishes to attend, to minimize educational disruption.

SECTION 1.1. The child or youth "shall be immediately admitted to the school in which enrollment is sought, pending resolution of the dispute" [42 U.S.C. § 11432(g)(3)(E)(i)]. As students must be enrolled in school pending a dispute, the liaison must ensure that unaccompanied youth are immediately enrolled in the school [42 U.S.C. § 11432 (g)(3)(E)(iv)]. The U.S. Department of Education (ED) strongly emphasizes the importance of this requirement in the 2004

Non-Regulatory Guidance:

When enrollment disputes arise, it is critical that students not be kept out of school. Interruption of education can severely disrupt the student's academic progress. To avoid such disruptions, LEAs need an established process for resolving school placement disputes. Permitting students to enroll immediately in the school of choice pending resolution of disputes helps provide needed stability [G-5]. While disputes are pending, students have the right to participate fully in school and receive all services which they would normally receive. This includes transportation services, as the 2004 *Non-Regulatory Guidance* clearly indicates: "The McKinney-Vento Act's transportation requirements apply while disputes are being resolved" [H-5].

SECTION 1.2. The parent, guardian, or unaccompanied youth must be provided with a written explanation of the school's decision regarding school selection or enrollment, including the rights of the parent, guardian, or youth to appeal the decision [42 U.S.C. § 11432 (g)(3)(E)(ii)]. In addition, any time a student is sent "to a school other than the school of origin or the school requested," the LEA must provide a written explanation of its decision and an explanation of the right to appeal, whether or not the placement is disputed [42 U.S.C. § 11432 (g)(3)(B)(ii)]. In the case of an unaccompanied homeless youth, the notice explaining the decision and the right to appeal are provided directly to the youth [42 U.S.C. § 11432 (g)(3)(B)(iii)].

SECTION 1.3. The child, youth, parent, or guardian must be referred to the local homeless liaison, who will carry out the dispute resolution process as quickly as possible [42 U.S.C. § 11432 (g) (3)(E)(iii)]. The local homeless liaison must be familiar with the state's McKinney-Vento dispute resolution policy and follow all procedures outlined therein.

SECTION 2. Implementation of Strategies

- (1) Avoid disputes when possible by
 - a. Training school staff members on the provisions of the McKinney-Vento Act and their responsibilities for enrolling and serving homeless children and youth;
 - b. Communicating in person with parents, guardians, and unaccompanied youth to try to diffuse disagreements before they reach the dispute level; and
 - c. Training school staff members on trauma-informed approaches to working with homeless families and youth;

- (2) Provide written notice to parents, guardians, or unaccompanied youth when they disagree with a school's or LEA's decision that includes
 - a. Contact information for the local homeless liaison and the State Coordinator with a brief description of their roles;
 - b. A simple form that can be detached and submitted to the school to initiate the dispute process;
 - c. A description of the dispute process, timeline, and instructions for what they need to do to dispute the school's or LEA's decision (A sample form for written notice is in Appendix 8A of NCHE's *Homeless Liaison Toolkit*: http://center.serve.org/nche/pr/liaison_toolkit.php); and
 - d. Notice of the right to obtain the assistance of advocates or attorneys;

- (3) Provide parents, guardians, and unaccompanied youth assistance as needed with the dispute process by
 - a. Offering to assist parents, guardians, or unaccompanied youth with gathering information and providing referrals to advocates or attorneys;
 - b. Ensuring that parents, guardians, or unaccompanied youth understand the timeline and can meet deadlines and being flexible with deadlines when necessary;
 - c. Allowing parents, guardians, or unaccompanied youth to submit written and/or oral documentation to support their position;

- (4) Allowing parents, guardians, or unaccompanied youth to submit their documentation for the dispute at the school to minimize any inconvenience that would occur by requiring them to go to other offices;
 - a. Gather information in ways that do not harass or intimidate parents, guardians, or unaccompanied youth and do not violate confidentiality or the Family Education Rights and Privacy Act;
 - b. Keep thorough documentation of all communication with parents, guardians, or unaccompanied youth related to the dispute;
 - c. During the dispute process, follow up with the school in which the parents or guardians want their child to attend, or the unaccompanied youth wishes to attend, to ensure that the child or youth is enrolled and receiving all services, including transportation if the dispute is over attendance at the school of origin; and
 - d. Follow up with the parent, guardian, or youth and school once a decision is rendered to assist with the implementation of the decision.
 - i. This is especially important when the decision is not what the parents, guardians, or youth wanted; the liaison can play a key role in helping them accept the decision and to put supports in place for transitioning the child or youth to a new school.

Board Policy 1.45
Active Shooter Training and Drills

SECTION 1. At the discretion of the School administration, Brookside Charter may include in its teacher and school employee training a component on how to properly respond to students who provide them with information about a threatening situation and how to address situations in which there is a potentially dangerous or armed intruder in the School. Training may also include information and techniques on how to address situations where an active shooter is present in the School or on School property.

The administration may conduct the training on an annual basis. If no formal training has previously occurred, the length of the training may be eight hours. The length of annual continuing training may be four hours.

SECTION 2. All School personnel shall participate in a simulated active shooter and intruder response drill conducted and led by law enforcement professionals. Each drill may include an explanation of its purpose and a safety briefing. The training shall require each participant to know and understand how to respond in the event of an actual emergency on School property or at a School event. The drill may include:

- (1) Allowing School personnel to respond to the simulated emergency in whatever way they have been trained or informed; and
- (2) Allowing School personnel to attempt and implement new methods of responding to the simulated emergency based upon previously used unsuccessful methods of response.

All instructors for the program shall be certified by the department of public safety's peace officers standards training commission.

SECTION 3. School officials may consult and collaborate with law enforcement authorities, emergency response agencies, and other organizations and entities trained to deal with active shooters or potentially dangerous or armed intruders.

SECTION 4. Brookside Charter shall foster an environment in which students feel comfortable sharing information they have regarding a potentially threatening or dangerous situation with a responsible adult.

Board Policy 1.46²
Response to Potential Suicidal Behavior

SECTION 1. All Brookside Charter employees have the responsibility to act upon information regarding attempted, threatened, or suspected suicidal acts by following School regulations. In addition, School employees are required by law to make formal contact with designated School personnel, i.e., the Superintendent or designee, as outlined in regulations. They shall also communicate the information to a parent/guardian/family and refer them to an appropriate agency or professional services. Costs of these services are the responsibility of the parent/guardian/family.

SECTION 2. The issue of confidentiality does not apply in the event of a life-threatening situation.

SECTION 3. The Superintendent/designee shall prepare and disseminate regulations for the guidance of staff members in recognizing students who contemplate suicide and in responding to threatened or attempted suicide.

²The Board adopted this Policy in March 2018.

Board Policy 1.47 School Wellness

SECTION 1. Policy Statement and Purpose

The Board recognizes the relationship between student well-being and student achievement as well as the importance of a comprehensive wellness program. Therefore, Brookside Charter School (“Brookside Charter” or the “School”) will provide developmentally-appropriate and sequential nutrition and physical education, as well as opportunities for physical activity.

SECTION 2. Wellness Committee and Program Coordinator

The School will establish a Wellness Committee that meets at least four times per year. The Wellness Committee will consist of at least one parent, student, the School Nurse or other school health professional, physical education teacher, Nutrition Services representative, Board member, School administrator, member of the public, and other community members as appropriate. If available, a qualified, credentialed nutrition professional will be a member of the Wellness Committee. The Wellness Committee will assess all education curricula and materials pertaining to wellness for accuracy, completeness, balance, and consistency with the State of Missouri’s education goals and standards.

The Board also authorizes the Superintendent to designate one or more School staff members as the School Wellness Program Coordinator(s). Only employees of the School who are members of the Wellness Committee may serve as Wellness Program Coordinator(s). Wellness Program Coordinator(s), in consultation with the Wellness Committee, are responsible for implementing and evaluating this policy, and ensuring School compliance.

SECTION 3. Staffing and Professional Development

All School nutrition program directors, managers, and staff shall meet or exceed hiring and annual continuing education/training requirements in the USDA professional standards for child nutrition professionals. School nutrition personnel shall refer to USDA’s Professional Standards for School Nutrition Standards website to search for training that meets their learning needs.

SECTION 4. Nutrition Guidelines

It is the policy of the School that all foods and beverages offered or sold to students during the school day will meet the Smart Snacks in School nutrition standards established by the U.S. Department of Agriculture (USDA). These nutrition standards apply to all food and beverages offered or sold to students, including those sold in vending machines, school stores or concessions, or through School-sponsored fundraisers, as well as at celebrations and parties, in classrooms at snack time, or as rewards and incentives, unless an exemption applies.

The School participates in USDA child nutrition programs, including the National School Lunch Program (NSLP) and the School Breakfast Program (SBP). The School is committed to offering school meals through the NSLP and SBP programs, and other applicable Federal child nutrition programs, that:

(1) are accessible to all students;

- (2) are appealing and attractive to children;
- (3) are served in clean and pleasant settings;
- (4) meet or exceed current nutrition requirements established by local, state, and Federal statutes and regulations; and
- (5) promote healthy food and beverage choices using “Smarter Lunchroom” techniques.

SECTION 5. Nutrition Promotion and Education

Brookside Charter will provide nutrition education aligned with the Show-Me Standards and Missouri’s Frameworks for Curriculum Development in Health/Physical Education in all grades. In addition, the School will disseminate nutrition messages and other nutrition-related materials received from the USDA to students, staff, and the community through a variety of media and methods. The School will promote healthy food choices using the “Smarter Lunchroom” techniques and Smart Snacks in School nutrition standards. The Wellness Program Coordinator(s), in consultation with the Wellness Committee, will develop nutrition education and promotion procedures.

SECTION 6. Physical Activity and Education

Brookside Charter will provide physical education and physical activity opportunities consistent with state requirements, the Show-Me Standards, and Missouri’s Frameworks for Curriculum Development in Health/Physical Education in all grades. The Wellness Program Coordinator(s), in consultation with the Wellness Committee, will develop procedures that address physical education and physical activity.

SECTION 7. Other School-Based Activities

The Wellness Program Coordinator(s), in consultation with the Wellness Committee, are charged with developing procedures addressing other school-based activities to promote wellness.

SECTION 8. Evaluation

Brookside Charter, through its Wellness Program Coordinator(s) and Wellness Committee, shall evaluate and document its wellness policy at least once every 3 years. The evaluation shall examine and document compliance with the wellness policy; how the wellness policy compares to model wellness policies; and progress made in attaining the goals of the wellness policy.

The Wellness Program Coordinator(s) and Wellness Committee shall make the evaluation results available to the public on the School’s website or by other appropriate means. The Wellness Program Coordinator(s) shall also report to the Board periodically regarding the content and implementation of the wellness program, the evaluation report, and any recommendations for modifications to this policy as appropriate.

Board Policy 1.48
LEA Parent and Family Engagement Policy

Section 1112(b)(3) and (7) and Section 1116

- ✓ The LEA will conduct outreach and engage parents of participating children, including parents of migrant and EL children, in meaningful consultation to plan and implement parent involvement programs, activities, and procedures.

Policy Development

- ✓ The LEA parent and family engagement policy is developed jointly with, agreed on with, and distributed to parents of participating children.
Section 1116(a)(2)

Describe how the LEA involves parents in the joint development of the LEA parent and family engagement policy

1. Conduct an annual Open House/Title I school-wide meeting during the fall semester to explain the requirements of the Title I program.
1. Involve parents in the planning, review and improvement of Title I, including the school parental involvement policy and school-parent compact.
2. Involve parents in the joint development of the improvement plan.
3. Provide opportunities for parent participation and volunteer activities.

Describe how the LEA seeks and obtains the agreement of parents with the parent and family engagement policy

1. Parents sign the LEA's family handbook which includes the LEA parent and family engagement policy
2. Documents are provided to our Parent committee, who review the information and provide suggestions to administrations

Describe how the LEA distributes the LEA parent and family engagement policy to parents of participating children

The LEA parent and family engagement policy is included in the LEA's family handbook. The family handbook is distributed to every family prior to the start of school and upon request.

Plan Development

The LEA parent and family engagement policy establishes expectations and objectives for meaningful parent and family involvement. *Section 1116(a)(2)*

- ✓ The LEA involves parents and family members in jointly developing the local educational agency plan. *Section 1116 (a)(2)(A)*

Describe how the LEA involves parents and family members in jointly developing the local education agency plan

1. Conducts annual meeting to inform parent of the LEA's participation under Title I, requirements, programs, and their right to be involved
2. Involve parents and guardians in joint planning development, school review, improvement and annual evaluation of the Title I program
3. Plan is displayed on LEA's website
4. Parent Student Compact included in student enrollment

Check all that apply:

- ✓ No Comprehensive Accountability and Targeted Accountability schools have been identified in the LEA. *Section 1116 (a)(2)(A) and Section 1111(d)(1)(2)*
- The LEA will involve parents and family members in the development of Comprehensive Accountability Plans. *Section 1116 (a)(2)(A) and Section 1111(d)(1)(2)*
- The LEA will involve parents and family members in the development of Targeted Accountability Plans. *Section 1116 (a)(2)(A) and Section 1111(d)(1)(2)*

Capacity Building

- ✓ The LEA provides coordination, technical assistance, and other support necessary to assist and build the capacity of all participating schools within the LEA in planning and implementing effective parent and family involvement activities to improve student academic achievement and school performance, (which may include meaningful consultation with employers, business leaders, and philanthropic organizations, or individuals with expertise in effectively engaging parents and family members in education.) *Section 1116(a)(2)(B)*

Describe coordination, technical assistance, and other support

1. Compiling school and district data for easy accessibility, conducting meetings to share successful parenting programs
2. Providing timely information about the school programs, awards and recognition, etc
3. The district website offers information to assist parents

Coordination & Integration

- ✓ The LEA coordinates and integrates parent and family engagement strategies under this part with parent and family engagement strategies, if feasible and appropriate, with other relevant Federal, State, and local laws and programs. *Section 1116(a)(2)(C)*

Mark all relevant Federal, State, and local laws and programs that are coordinated and integrated with the Title I.A program

- Title I School Improvement (a)
- Title I.C Migrant
- Title I.D Delinquent
- ✓ Title II.A
- Title III EL
- Title III Immigrant
- Title IV.A
- Title V.B
- School Improvement Grant (g) (SIG)

Other Acts

- Spec. Ed. State and Local Funds
- ✓ Spec. Ed. Part B Entitlement
- Perkins Basic Grant – Postsecondary
- Perkins Basic Grant – Secondary
- State and Local Funds
- Workforce Innovation and Opportunity Act
- Head Start
- McKinney-Vento
- Adult Education and Family Literacy
- Others

Describe how the LEA will coordinate and integrate family engagement strategies with these laws and/or programs

Coordinating and integrating parent involvement with other programs such as transition, space for classes and professional development opportunities for all early childhood leaders, sharing information.

Annual Evaluation

- ✓ The LEA conducts, with the meaningful involvement of parents and family members, and annual evaluation of the content and effectiveness of the parent and family engagement policy in improving the academic quality of all schools served under this part. Section 1116 (a)(2)(D)

Describe annual evaluation

The LEA will hold parent involvement meetings each year for parents of Title I schools, providing evaluations at the conclusion of each parent meeting including the identification of barriers to participation by parents in parent involvement activities, conducting yearly evaluations of parenting programs, and using the findings.

As part of the annual evaluation of the content and effectiveness of the parent and family engagement policy, the LEA identifies;

- ✓ Barriers to greater participation by parents of participating children (with particular attention to parents who are economically disadvantaged, are disabled, have limited English proficiency, have limited literacy, or are of any racial or ethnic minority background)

Describe method(s) for identifying barriers

Involve parents in the activities of the schools by utilizing parent conferences to share specific strategies with parents on how to assist students at home; purchasing books, materials, school supplies, etc. to share with parents and modeling the use of these materials to increase student achievement.

- ✓ The needs of parents and family members to assist with the learning of their children, including engaging with school personnel and teachers

Describe method(s) for identifying needs

Involve parents in the activities of the schools by utilizing parent conferences to share specific strategies with parents on how to assist students at home; purchasing books, materials, school supplies, etc. to share with parents and modeling the use of these materials to increase student achievement.

- ✓ Strategies to support successful school and family interactions

Describe method(s) for identifying strategies

Involve parents in the activities of the schools by utilizing parent conferences to share specific strategies with parents on how to assist students at home; purchasing books, materials, school supplies, etc. to share with parents and modeling the use of these materials to increase student achievement.

- ✓ The LEA will use the findings of the annual evaluation of the parent and family engagement policy to design evidence-based strategies for more effective parental involvement, and to revise, if necessary, the parent and family engagement policy. *Section 1116 (a)(2)(E)*
- ✓ The LEA will involve parents in the parent and family engagement activities of the Title I served schools (which may include establishing a parent advisory board for the purpose of developing, revising, and reviewing the parent and family engagement policy.) *Section 1116 (a)(2)(F)*

Board Policy 1.49

Foster Care Bill of Rights

SECTION 1. Brookside is committed to ensuring and facilitating the proper educational placement, enrollment in school and checkout from school for foster children.

SECTION 2. In order to facilitate this process and to serve as the educational liaison for foster children, Brookside will designate a person to oversee and assess the School's foster care program. Unless otherwise approved by the Board, the Dean of Students will oversee and assess the School's foster care program.

SECTION 3. A foster care child whose home placement is changed may remain enrolled and attend their school of origin, or to return to a previously attended school in an adjacent district. Brookside will accept for credit full or partial course work satisfactorily completed by a foster child while attending a public school, nonpublic school or nonsectarian school in compliance with School policies, regulations and practices.

SECTION 4. If a child in foster care is absent from school due to a decision to change the placement of a pupil made by a court or child placing agency, or due to a verified court appearance or related court-ordered activity, the grades and credits of the pupil will be calculated as of the day the pupil left school and no reduction in grades will occur as a result of the pupil's absence under these circumstances.

SECTION 5. Students in foster care who have completed the graduation requirements of the School while under juvenile court jurisdiction will receive a diploma in the same manner as other students.

SECTION 6. Transportation

SECTION 6.1 Brookside has developed the following procedure for offering transportation to Foster students who move from their school of origin to another school/district:

SECTION 6.2 Designated school personnel have been trained in the district's Foster Care protocols. Appropriate personnel have been given contact information for the Foster Care Liaison. The parent may contact school district personnel or the Foster Care Liaison to inquire about transportation opportunities. Ensuring that providing transportation to the Foster student's school of origin is in the best interest of the student should be determined by these best interest considerations:

- Time of placement change
- Type of transportation options available
- Flexibility in school schedule
- Impact of extracurricular activities on transportation options
- Maturity and behavioral capacity of the Foster student

Additional factors when deciding on an appropriate mode of transportation:

- The child's safety
- The length and distance of the commute
- All available transportation options
- Community resources

SECTION 6.3 After a request for transportation is submitted to the Foster Care Liaison, a committee consisting of appropriate personnel will determine if transportation is in the best interest of the Foster Care student. The committee may consist of, but not limited

to, the Foster Care Liaison, a school counselor, a school administrator, and the caseworker or DCS personnel, as deemed appropriate.

SECTION 6.4 After transportation requests have been processed, the Foster Care District Liaison will report the decision to the Foster parent. If transportation to the school of origin is in the best interest of the student, the District Liaison will contact transportation to make the necessary arrangements.



FINANCIAL OPERATIONS POLICIES

2018-19

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These Operational Policies were enacted collectively by Board vote on February 27, 2017. Policies adopted or revised thereafter will contain a notation of their effective dates.

Board Policy 2.01 Annual Operating Budget

SECTION 1. Budget Process

SECTION 1.1. The Superintendent of Brookside Charter School (“Brookside Charter” or the “School”) will ensure that the School follows a budgeting process that is consistent with the requirements of federal and Missouri statutes, State Board of Education Rules and Regulations, and any other applicable laws or rules.

SECTION 1.2. The annual budget governs the expenditures and obligation of all funds for the School. No funds may be expended that are not authorized by the annual budget. If an unanticipated need arises, the budget should be revised. Alternatively, under exceptional circumstances, the School may rely on an unencumbered budget surplus, subject to Board approval.

SECTION 1.3. Each year, the Superintendent must submit to the Board for consideration the detailed annual budget showing estimates of income and expenditures for the ensuing fiscal year.

SECTION 1.4. Needs Analysis. Each year before the annual operating budget is drafted the Superintendent shall ensure that a needs assessment of Brookside Charter is drafted and finalized by a budget committee consisting of the Superintendent, Business Manager, and other individuals as designated by the Board. The needs assessment shall inform the drafting of the annual budget.

SECTION 1.5. Adoption. The Board shall formally adopt the budget in an open meeting held in accordance with the Board’s bylaws by June 30th of each year, according to statutory provisions, and before the expenditure of any funds. In accordance with law, the approved proposed expenditures for each fund cannot exceed the estimated revenues to be received plus the unencumbered beginning cash balance for the fund or less any deficit estimated for the beginning of the budget year.

SECTION 1.6. Minutes. The Secretary of the Board will record the adoption of the budget and any amendments in the Board meeting minutes in which the adoption occurs.

SECTION 1.7. Post-Adoption. After the beginning of the fiscal year, the Superintendent shall review with the Board the adopted budget in relationship to the beginning cash balances for each fund.

SECTION 1.8. Amendment. If amendments to the annual budget become necessary, the Superintendent may review and approve any budget amendment that does not require allocated monies to be transferred from one fund to a different fund. Should budget amendments be necessary that require a transfer of allocated monies between funds, the amendments must be reviewed and approved by the Board.

SECTION 2. Fiscal Compliance

The Superintendent and Business Manager shall ensure that Brookside Charter complies with all state and federal laws and rules concerning the budget and related processes of the school.

Board Policy 2.02
Accounting System

SECTION 1. Fiscal Year

SECTION 1.1. The fiscal year for Brookside Charter shall be July 1 – June 30.

SECTION 2. Financial Accounting

SECTION 2.1. Brookside Charter will adhere to the accounting guidelines of the Missouri Department of Elementary and Secondary Education.

SECTION 2.2. Accounting Records. The School shall maintain records that adequately identify the source and application of funds. These records must contain information pertaining to grant or sub-grant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.

SECTION 2.3. Source Documentation. All accounting records must be supported by source documentation such as cancelled checks, paid bills, payrolls, time and attendance records, contract and sub-grant award documents, etc.

SECTION 2.4. Budget Control. The School shall compare actual expenditures or outlays of state or federal funds with budget amounts for each fund, grant or sub-grant. Financial information must be related to performance or productivity data, including the development of unit cost information whenever appropriate or specifically required in the grant or sub-grant agreement. Applicable federal cost principles, agency program regulations, and the terms of grant and sub-grant agreements will be followed in determining the reasonableness, allowability, and allocability of costs.

SECTION 2.5. Accounting Code Structure. Brookside Charter School will adhere to the accounting guidelines of the Missouri Department of Education's Chart of Accounts.

Board Policy 2.03

Bank Procedures

SECTION 1. The Board shall determine the bank(s) for Brookside Charter School (“Brookside Charter” or the “School”) funds depositories. the Board may enter into a contract of specific or undetermined duration for the deposit of School funds.

SECTION 2. Upon approval of the Board as outlined in this policy, the Superintendent of Brookside Charter has the authority to open a business checking account and/or a business operating account on behalf of the School to be used to hold the school’s assets.

SECTION 3. The Superintendent of Brookside Charter has the authority to enter into an agreement with a bank or other federally-insured financial institution once the Board has adopted a formal resolution at a board meeting held in accordance with its bylaws designating the bank for the School to use for its financial transactions. Once the resolution has been adopted, the Superintendent has the authority to enter into an agreement with the selected financial institution. This agreement should be signed by the Business Manager and Superintendent.

SECTION 4.1. At least two current board members must be included as an authorized signature on all financial accounts of Brookside Charter.

SECTION 4.2. Once a year Brookside Charter shall certify that the financial institutions that serve the Brookside Charter have on file the authorization of the individuals designated pursuant to SECTION 4.1.

SECTION 4.3. In the event of relinquishment or closure, at least one current board member must be an authorized signature on all financial accounts of the schools.

Board Policy 2.04
Audit and Financial Statements

SECTION 1. Annual Audit

SECTION 1.1. Annually, the books and accounts of Brookside Charter School (“Brookside Charter” or the “School”) will be audited by an independent certified public accounting firm in conformance with the prescribed standards and legal requirements (the “Auditor”). The Treasurer of the Board shall place before the Board the matter of the retaining of a certified public accounting firm to conduct the audit. The Board shall then select the Auditor. The Auditor shall be independent from the School’s retained accounting firm. The School’s retained accounting firm shall coordinate the annual audit, assisting with work papers preparation and account reconciliations as needed.

The audit shall be presented to the Board for examination.

SECTION 1.2. Board Action. Once the Brookside Charter Board receives the final audit report, the Board must vote to accept the contents of the audit at either its next regularly called meeting or at a special meeting called in accordance with the Board’s bylaws.

SECTION 1.3. Submission to Sponsor. The Superintendent shall ensure that a copy of the annual audit report is timely filed with the School Sponsor. The audit report should include a certificate signed by the Board President that the Board voted to accept the contents of the audit. If the Board did not accept the contents of the audit report, that should be noted with the submission.

SECTION 2. Financial Statements

SECTION 2.1. The School’s retained accounting firm shall prepare, or cause to be prepared, monthly and annual financial statements.

SECTION 2.2. The Superintendent shall ensure that the annual financial statements are submitted to the Sponsor in a timely manner pursuant to deadlines.

SECTION 2.3. All financial statements prepared by the retained accounting firm shall be provided to the auditor as needed.

Board Policy 2.05
Accounts Payable and Expenditures

SECTION 1. Expense Invoices

SECTION 1.1. Invoices for materials or services will be authorized for payment only upon the approval of the Principal or Superintendent. The Business Manager shall review all invoices before submitting to the Principal or Superintendent for payment authorization.

SECTION 1.2. Payment of invoices shall be authorized for payment only after verification of delivery and satisfaction by the staff receiving the item(s). No payment for goods or services shall be made absent an itemized invoice, bill, or receipt showing the amount owed and the name of the person or organization to whom payment is due.

SECTION 1.3. Once invoices have been approved, the Business Manager or his or her designee processes them for payment through one of the methods designated below.

SECTION 2. Prior Authorizations Required

SECTION 2.1. No invoice or other payment requests may be processed for payment unless prior purchasing authorization was obtained in accordance with Board Policy 2.12.

SECTION 2.2. Any discrepancies in purchasing approval shall be resolved by the Superintendent in conjunction with the Business Manager prior to payment.

SECTION 2.3. No purchase shall be effected unless the anticipated purchase has first been compared to the applicable budget and approved as (1) encompassed by the applicable budget and (2) incurred within the applicable funding period.

SECTION 3. Bill Pay

SECTION 3.1. Expenses of any kind should be paid through the School's online banking "bill pay" system whenever practicable. The Business Manager or his or her designee shall enter the expenses to be paid in the School's on-line banking system only after all required documentation for the expense has been submitted and the Principal or Superintendent has authorized payment.

SECTION 3.2. At least weekly, the Business Manager shall code the bank bill pay list and deliver it to the School's retained accounting firm for entry into the electronic accounting system.

SECTION 4. Check Issuance

SECTION 4.1. Documentation. No check may be issued without a request form, with an invoice, receipt, or contract attached. The check request form shall contain the name of the payee, the date the check is requested to be written, the amount of the check, a brief description for the issuance of the check, and the funding source. The check request shall then be submitted to the Business Manager for processing, who will submit to the Superintendent for final approval. All check request forms shall be maintained by the Business Manager for the period recommended or prescribed by Brookside Charter's retained accounting firm. A check registry shall be maintained identifying all checks that have been written, including all beginning and ending check numbers so as to avoid discrepancies.

SECTION 4.2. Signatures. Only the Superintendent, Principal, and Business Manager are authorized to sign checks issued from the School bank account on behalf of the School. All required check fields must be fully completed before being signed.

SECTION 4.3. Check Endorsement. Checks received shall be endorsed "For Deposit Only," and deposits should be made daily by someone in addition to or, to the extent possible, someone other than the person who prepared the deposit.

SECTION 4.4. Checks payable to cash are generally prohibited. Exception may be made only upon approval of the Superintendent for the limited purpose of increasing the available balance in the petty cash fund.

SECTION 5. Credit Card Processes

SECTION 5.1. Credit card use for Brookside Charter purchases is limited to instances when it is not practicable to pay by check or online bill pay. Only the Superintendent and Principal are authorized to use credit cards. School funds, including the use of credit cards, may be used for School business expenditures only and never for personal purchases or cash transactions. Credit cards shall be maintained with the highest level of security. Debit cards are not permitted under any circumstances.

SECTION 5.2. Employees issued a credit card must receive prior, documented approval from the Superintendent, Principal, or his or her designee before using the credit card for any individual purchase. Each credit card transaction by any user must be accompanied by the original receipts documenting each transaction.

SECTION 6. Claims

SECTION 6.1. The Superintendent shall review all claims before payment is made via approved methods in this policy.

SECTION 7. Recording

SECTION 7.1. At least monthly, the Business Manager shall deliver to the retained accounting firm a complete list of all payments entered into the online bill pay system and all checks listed on the check registry, with each expense labeled with the appropriate account code. Corresponding documentation (invoices, bills, etc.) should also be delivered with the listings. Upon receipt, the retained accounting firm shall record the expenses in the accounting system.

The Business Manager shall also deliver all monthly credit card statements to the retained accounting firm for recording in the accounting system.

SECTION 8. Unbudgeted Expenditures

SECTION 8.1. Payments for materials or services that are not budgeted, but are necessary for normal business operations, may be authorized by the Superintendent and/or the Principal if they do not exceed an aggregate monthly amount of \$10,000.

SECTION 8.2. The identity and amounts of such payments will be provided to the Board at the next regular meeting following the payment. The Board will consider such payments and ratify the action taken.

SECTION 9. Reporting and Reviewing Expenditures and Accounts Payable

SECTION 9.1. The Business Manager, in conjunction with the retained accounting firm, shall prepare monthly expenditure reports, which include each expenditure, the total spent to date, and the remaining balance for the fiscal year for each account. The expenditures report shall be presented to the Board for review and approval on a monthly basis.

SECTION 9.2. On a monthly basis, the retained accounting firm shall prepare an accounts payable report and an expenses report. These reports, in addition to the bank reconciliation and the outstanding check list, shall be provided to the Treasurer of the Board for review. The accounts payable and expense reports shall be presented to the full Board for approval.

SECTION 9.4. The Board shall review and approve the check registry monthly.

SECTION 10. Sales Tax

SECTION 10.1. Missouri law exempts the School from Missouri sales and use tax on purchases. The Business Manager or other purchasing staff member shall provide all sellers or vendors with a copy of the official State of Missouri Tax Exemption Letter at the time a purchase order is delivered, or following an order for a refund of sales taxes already paid.

SECTION 10.2. School representatives are prohibited from using the School tax-exempt letter for purchase of articles for personal use.

**Board Policy 2.06
Cash Management**

SECTION 1. Accounting for Cash Transactions

SECTION 1.1. Documentation. All cash transactions shall be recorded in writing, such as by handwritten receipt detailing to whom the money was paid or from whom it was received, and in what amount. The receipt shall be signed and dated by the Business Manager or his or her designee who has the authority to receive cash on behalf of Brookside Charter School (“Brookside Charter” or the “School”).

SECTION 1.2. Depositing Cash. The Business Manager shall be responsible for depositing cash in the School’s bank account. The Business Manager will only be responsible for depositing the cash into the bank account, and is segregated from the duty of collecting cash on behalf of the school. Deposits shall be made weekly at a minimum. All undeposited cash shall be kept in a secured location on School premises with limited access. A copy of the validated deposit slip shall be returned to the School on same day the deposit is made or the next day after the deposit is made.

SECTION 1.3. Expenditures. All expenditures of School funds, including cash expenditures, shall be documented and accounted for by daily receipts, in accordance with the Accounts Payable/Expenditures Board Policy. Absent exceptional circumstances, cash will not be used to make purchases except from petty cash, as described in Section 1.5 below. Checks payable to cash are generally prohibited. Exception may be made only upon approval of the Superintendent for the limited purpose of increasing the available balance in the petty cash fund.

SECTION 1.4. Segregation of Duties. The Business Manager of Brookside School shall ensure that appropriate segregation of duties exists with regard to the handling of all money transactions including reconciliation.

SECTION 1.5. Petty Cash. A petty cash fund is a small amount of money that is managed by the Business Manager and Superintendent and available for purchasing small amounts of supplies or unanticipated small expenses. Petty cash shall be maintained in a locked container in the Business Manager’s in an amount not to exceed \$350.00. All disbursements from petty cash shall be documented in writing, indicating the date, amount disbursed, the identity of the individual receiving the funds, and the reason for the disbursement. Receipts from purchases made with petty cash shall be remitted to the Business Manager as soon as practicable. Petty cash funds shall not be used to cash checks and should only be used in an emergency or where purchase through traditional means is impracticable. Petty cash funds may be used only with prior approval from the Principal or Superintendent.

Board Policy 2.07 Receipt of Funds

SECTION 1. Receipt of Funds

SECTION 1.1. Brookside Charter School (“Brookside Charter” or the “School”) receives cash and checks for school lunches, student activities, and donations via mail or directly from students/parents or outside organizations.

SECTION 1.2. Parents are only to give cash/checks to Administrative Assistants in a School envelope. Administrative Assistants collecting money from parents shall provide each parent a duplicated receipt of payment and initial and date the School envelope in which the funds are held; and submit the funds to the Business Manager along with the duplicate receipts. Credit card payments may be taken in the front and elementary offices.

SECTION 1.3. The Business Manager shall verify all amounts received; log the funds on a spreadsheet; and record student activity money, if applicable, on a log.

SECTION 2. Donations

SECTION 2.1. Donations may be received via mail, by the front office, on-line, and through PayPal. Donations received by the front office shall be delivered to the Business Manager in accordance with Section 1 above, with a copy of the funds provided to the Director of Marketing/Development to record in the donor database.

SECTION 2.2. Credit card donations summaries shall be delivered electronically to the Business Manager and Director of Marketing/Development and maintained for month-end reconciliations.

SECTION 3. Recording and Depositing Receipt of Funds

SECTION 3.1. When preparing funds for deposit, the Business Manager will recount all of the items, sign off on the dollar amounts, and complete the deposit forms for the bank.

SECTION 3.2. The Business Manager and an Administrative Assistant will take the deposit to the bank. The Business Manager will record the deposit summary sheet and deposit slip and code them. The independent retained certified public accounting firm will verify the deposits during the monthly reconciliation and input the deposits into the accounting system.

SECTION 3.4. The Business Manager and Board Treasurer shall present all cash receipts by revenue code each month to the Board of Directors, showing the budget, monthly receipts, and year-to-date receipts.

SECTION 4. Returned Checks

SECTION 4.1. When a check is returned for insufficient funds (“NSF”), the Business Manager shall send a letter to the remitter with a copy of the returned check to request payment.

SECTION 4.2. A copy of the NSF check shall be maintained with the bank statement, coded by the Business Manager, and provided to the retained accounting firm for the monthly reconciliation process. The Business Manager shall adjust out the bad checks by coding and sending them to the accounting firm. The make-up payment shall then be

coded and deposited.

SECTION 5. Risks and Key Controls

SECTION 5.1. Any matters involving any financial irregularities shall be referred to the Board of Directors for investigation. The goal is to minimize the amount of fraud and corruption that may occur within the system and significantly reduce the opportunity for fraud or corruption to occur in the future.

SECTION 5.2. Processes are in place to divide duties among staff. Office staff receive funds initially, the Business Manager verifies and records the amount, and other staff assist in depositing funds.

Board Policy 2.08 Federal Fiscal Compliance

SECTION 1. Fiscal Requirements for Receipt of Federal Funds

SECTION 1.1. As a precondition to receive federal funds, prospective recipients must have effective administrative and financial internal controls.

SECTION 1.1. Brookside Charter School (“Brookside Charter” or the “School”) shall ensure that federal funds will be used to supplement, not supplant, regular non-federal funds.

SECTION 1.2. The Business Manager shall maintain or cause to be maintained documentation relating to the School’s receipt of federal funds. The documentation must clearly demonstrate the supplementary nature of federal funds.

SECTION 2. Prior to expending funds, the Business Manager shall consult the appropriate guidance to determine what costs are allowable. The Business Manager shall ensure that all grant funds are expended in accordance with the any applicable law or rules.

SECTION 3. Time-and-Effort Charges and Documentation for Federally-Funded Employees

SECTION 3.1. Costs of personal service compensation are allowable for a federal award to the extent that they satisfy the specific requirements of 2 C.F.R. § 200.430 Compensation – Personal Services. For purposes of this policy, compensation includes salaries, fringe benefits, stipends, bonuses, and payments made under supplemental contracts.

SECTION 3.2. Charges to federal awards must be based on records that accurately reflect the work performed. Records are required for all employees who are paid with federal funds to document the time and effort they spend within the federally-funded program. Time-and-effort reporting is required when any part of an individual’s salary is charged to a federal program or used as match for a federal program.

SECTION 3.3. Single Cost Objective. Where employees are expected to work solely on a single federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications are required to be prepared at least semi-annually. A sample time certification form is available for download at the following site: <https://dese.mo.gov/financial-admin-services/general-federal-guidance>.

SECTION 3.4. Multiple Cost Objectives. Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports (PARs), which are prepared and submitted monthly. Salaries and wages of employees used in meeting cost sharing or matching requirements of federal awards must be supported in the same manner as those claimed as allowable costs under federal awards. A sample PAR form is available for download at the following site: <https://dese.mo.gov/financial-admin-services/general-federal-guidance>.

SECTION 3.5. Reconciliation. It is the School’s practice to charge employee compensation costs to federal programs based on budget estimates that reasonably approximate how an employee will work during the year. Documentation records should be adjusted in a timely manner, however, if there are significant changes in the employee’s work activity.

The School will reconcile payroll charges reflected in employee records at least annually, but quarterly or semi-annually if possible. The School shall determine if the time necessary maintaining supporting documentation is worth charging as a direct cost onto a federal grant. If the School identifies a variance between how an employee's salary was charged and how the employee actually worked, the School will adjust its payroll charges so that the amount charged to federal funds reflects the employee's actual time and effort. The School will perform this adjustment at least annually, or quarterly or semi-annually if possible. The final claim form should reflect actual (reconciled) amounts, not budget estimates. All necessary adjustments must be made such that the final amount charged to the federal award is accurate, allowable, and properly allocated.

SECTION 4. Requesting Federal Reimbursements

SECTION 4.1. The Business Manager shall initiate the paperwork required for federal grant expenditure reimbursement. The Business Manager and Superintendent shall review the financial reports for allowability of expenditures and account codes usage. The Business Manager shall submit the reimbursement request to the Missouri Department of Elementary and Secondary Education.

SECTION 4.2. The Board of Education shall review federal reimbursement requests in the same manner as other bills or requests for payment.

SECTION 4.3. All requests for federal reimbursement shall be submitted as close in time as is administratively possible to the actual cash outlay. Reimbursements shall only be requested after costs have been incurred and distributed.

SECTION 4.4. Repayment of excess interest earnings shall be made where required.

SECTION 4.5. The Business Manager and Superintendent, subject to the Board's periodic oversight, shall monitor reimbursements to ensure proper request and payment.

SECTION 5. Use of Federal Grant Funds for Procurement

SECTION 5.1. Open and Free Application. The Superintendent, Business Manager, and Facilities Director shall ensure that all procurement transactions are conducted in a manner that provides full and open application. Awards must be made to the bidder/offeror whose bid/offer is responsive to the solicitation and is most advantageous to Brookside Charter considering price, quality, and other relevant factors deemed appropriate by the school.

SECTION 5.2. Conflicts of Interest. Pursuant to the Conflict of Interest Board Policy 2.17, no employee, officer, director, or agent of, who has a real or apparent conflict of interest, will participate in the selection, award, or administration of a contract supported by federal funds. Employees, officers, directors, and agents may also not solicit or accept favors, gratuities, or anything of monetary value from contractors or their agents.

SECTION 5.3. Methods of Procurement

Federal law permits five procurement types, which depend, in part, on the purchase price, as follows: (1) micro-purchases (up to \$10,000); (2) small purchases (more than \$10,000 but less than \$250,000); (3) sealed bid purchases (more than \$250,000); competitive-proposal purchases (more than \$250,000); and non-competitive purchases (available only under certain circumstances notwithstanding the dollar amount involved).

For each procurement method, the following rules apply:

(1) Micro-Purchases (\$10,000 or less):

- Price or rate quotations shall be obtained from at least three sources.

(2) Small Purchases (more than \$10,000 but less than \$250,000):

- The small purchase process is a relatively simple and informal procurement method that may be utilized to acquire goods and services that do not exceed the Simplified Acquisition Threshold (i.e., the dollar amount below which a non-Federal entity may purchase property or services using small purchase methods, currently, \$250,000).
- Price or rate quotations shall be obtained from at least three sources.

(3) Sealed Bid Purchases (\$250,000 or greater):

- Procurement by sealed bids is often preferred for purchases beyond the Simplified Acquisition Threshold and is the preferred method for construction procurement.
- For the sealed bid process to be feasible, (1) there must be a complete, adequate, and realistic specification or purchase description; (2) two or more responsible bidders must be willing and able to compete effectively for the business; and (3) the procurement must lend itself to a firm, fixed-priced contract (e.g., lump sum or unit price) with the selection of the successful bidder being made principally based on priced.
- If the sealed bid process is utilized, the following requirements apply:
 - Bids must be solicited from an adequate number of known suppliers.
 - Bidders must be provided sufficient response time before the date set for opening the bids.
 - Invitations to bid must include specifications and must define the requested goods or services sufficiently to permit proper response.
 - Bids must be opened at the time and place outlined in the invitation to bid.
 - A firm, fixed-price contract will be awarded in writing to the lowest responsible and responsive bidder.
 - Any or all bids may be rejected if there is a sound documented reason for rejection.

(4) Competitive-Proposal Purchases (\$250,000 or greater):

- When conditions are not appropriate for the use of sealed bids, competitive proposals should be used.
- The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded.

- If this method is used, the following requirements apply:
 - Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
 - Proposals must be solicited from an adequate number of qualified sources;
 - The School must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;
 - Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
 - The School may use competitive-proposal procedures for qualifications-based procurement of architectural/engineering (“A/E”) professional services whereby competitors’ qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.
 - The School shall use value engineering clauses in contracts for construction projects, when possible.

(5) Non-Competitive Purchases (no particular dollar amount):

- Procurement by non-competitive proposals may be necessary on occasion.
- This method is permitted under the following circumstances: (i) the item or service is available only from one feasible source; (ii) exigent or emergency circumstances exist; (iii) after solicitation of a number of sources, competition is determined inadequate; or (iv) the federal awarding agency or pass-through entity expressly authorizes non-competitive proposals in response to a written request from the School.

SECTION 5.4. Other Requirements.

(1) The solicitation of bids or offers must provide a clear and accurate description of the requirements to be fulfilled by the bidder/offeror, technical requirements to be performed including the minimum acceptable standards, and specific features of brand name or equal descriptions that bidders/offerors are required to meet and that will be used to evaluate responses;

(2) Positive efforts shall be made to utilize small businesses, minority-owned firms, and women’s business enterprises whenever possible;

(3) The type of procurement instruments used (e.g., purchase orders) must be appropriate for the particular procurement;

(4) Contracts are made only with responsible contractors who possess the potential ability to perform successfully under the terms and conditions of the proposed procurement;

(5) Procurement documents shall be made available, upon request, to appropriate government officials;

(6) The School shall be responsible for the settlement of all contractual and administrative issues arising out of procurements;

(7) The School shall avoid acquisition of unnecessary or duplicative items and shall enter into state and local intergovernmental agreements for use of common or shared goods and services, when practicable.

(6) All procurements utilizing federal funds shall comply with applicable law, including 2 C.F.R. Part 200.

SECTION 5.5. Record Documentation and Retention.

(1) The Business Manager and Facilities Director shall ensure there is a cost or price analysis conducted and documented with every procurement action as well as appropriate documentation for the basis for contractor selection. The Superintendent shall also ensure the evaluation of the contractor performance and document whether the contractor has met the terms, conditions, and specifications of the contract. All contract provisions required by 2 C.F.R. Part 200 must be included.

(2) The School must maintain records sufficient to detail the history of procurement. The records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.

(2) Financial records, supporting documents, statistical records, and all other School records pertinent to a federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report. If any litigation, claim, or audit is started before the expiration of the three-year retention period, the records must be retained until the litigation, claims, or audit findings involving the records have been resolved and the final action taken.

Time and Effort Reporting

SECTION 1. As a recipient of Federal funds, Brookside shall comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

SECTION 2. Section 200.430 of the Code of Federal Regulations requires certification of effort to document salary expenses charged directly or indirectly against Federally-sponsored projects. This process is intended to verify that compensation for employment services, including salaries and wages, is allocable and properly expended, and that any variances from the budget are reconciled.

SECTION 3. Compensation for employment services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits, which are addressed in 2 C.F.R. 200.432 Compensation-fringe benefits. Costs of compensation are allowable to the extent that they satisfy the specific requirements of these regulations, and that the total compensation for individual employees:

- A. is reasonable for the services rendered, conforms to Brookside's established written policy, and is consistently applied to both Federal and non-Federal activities; and
- B. follows an appointment made in accordance with Brookside's written policies and meets the requirements of Federal statute, where applicable.

Time and Effort Reports

The reports:

- A. are supported by a system of internal controls which provide reasonable assurances that the charges are accurate, allowable, and properly allocated;
- B. are incorporated into Brookside's official records;
- C. reasonably reflect the total activity for which the employee is compensated by Brookside, not exceeding 100% of the compensated activities;
- D. encompass both Federally assisted and other activities compensated by Brookside on an integrated basis;
- E. comply with the District's established accounting policies and practices;
- F. support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) Federal award, a Federal award and non-Federal award, an indirect cost activity and a direct cost activity, two (2) or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity.

Brookside will also follow any time and effort requirements imposed by the pass-through entity to the extent that they are more restrictive than the Federal requirements. The Payroll Office is responsible for the distribution, collection, and retention of all employee effort reports. Individually reported data will be made available only to authorized auditors.

Reconciliations

Budget estimates are not used as support for charges to Federal awards. However, Brookside may use budget estimates for interim accounting purposes. The system used by Brookside to establish budget estimates produces reasonable approximations of the activity actually performed. Any significant changes in the corresponding work activity are identified by Brookside and entered into Brookside's records in a timely manner.

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Board Policy 2.09
State Tax Sources

SECTION 1. All state funds will be accepted for the operation of Brookside Charter School (the "School") as provided by entitlement by law and through regulations of the Missouri State Board of Education or Missouri Department of Elementary and Secondary Education.

SECTION 2. The Business Manager is responsible for filing all required reports and forms to obtain state funds to which the School is entitled to receive according to developed rules and regulations.

Board Policy 2.10
Borrowed Funds and Bonded Indebtedness

SECTION 1. State law authorizes the Board to borrow funds in anticipation of the collection of revenue in order to ensure continuity in the operations of Brookside Charter School. The Board must approve in advance all applications for loan indebtedness.

SECTION 2. The amount borrowed and the repayment of notes payable shall be within guidelines as established by state law and rules and regulations of the Missouri Department of Elementary and Secondary Education.

SECTION 3. The Board may issue bonds for any School expenditures as prescribed in state law.

Board Policy 2.11
State and Federal Projects

SECTION 1. Authority to Operate

SECTION 1.1. With Board approval, Brookside Charter School (“Brookside Charter” or the “School”) may operate various specially-funded programs that must be administered in accordance with particular federal and/or state laws, regulations, and other conditions for use of such funds.

SECTION 1.2. The Principal shall be the designated School 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 administration shall keep accurate and separate records, as required by state and federal programs, to enable the School to verify program compliance and success. The Principal shall keep the Board fully informed.

SECTION 2. Staff Involvement

SECTION 2.1. School administration will solicit staff involvement in the planning, implementation, and evaluation of programs authorized and approved within the guidelines of Title I of the Improving American Schools Act of 1994 and/or other significant legislative enactments.

SECTION 2.2. The manner in which staff are involved shall be determined by the administration, with the approval of the Board.

Board Policy 2.12
Purchasing Processes and Controls

SECTION 1. All purchases using non-federal funds shall comply with the limitations and requirements for open competition in Board Policy 1.17: Procurement. All purchases using federal funds shall comply with Board Policy 2.08: Federal Fiscal Compliance.

SECTION 2. Purchasing Process

SECTION 2.1. Employees shall submit all purchasing requests to the Business Manager, Principal, or Assistant Principals, which are then routed to the Business Manager. The Business Manager must compare the purchasing request to the applicable budget and ensure that the purchase is both allowed and being incurred during the applicable funding period, as required under federal law. The Business Manager shall then designate the purchase as permitted, code with the applicable fund, and route to the Superintendent for final approval. All purchasing requests must be approved and signed by the Superintendent or his or her designee.

SECTION 2.2. All purchases must have approval signature, invoices, receipts, meeting agendas, reimbursement request forms, or other supporting documentation before payment is processed.

SECTION 2.3. No purchase shall be effected unless the anticipated purchase has first been compared to the applicable budget and approved as (1) encompassed by the applicable budget and (2) incurred within the applicable funding period.

SECTION 2.4. Suspension and Debarment

SECTION 2.4.1. No sub award, contract, or any other agreement for program administration, goods, services, or any other program purpose may be granted with any suspended or debarred party.

SECTION 2.4.2. Purchasing staff shall determine that entities receiving sub awards of any value and procurement contracts equal to or exceeding \$25,000 and their principals are not suspended or debarred; specify the means that will be used to make that determination, i.e., checking the System for Award Management (Sam.gov); obtain a certification; or insert a clause in the agreement.

SECTION 3. Receipt of Goods

SECTION 3.1. Upon receipt, the Facilities Director must note all goods received at the School as received in part or in full. Any discrepancies in delivery shall be investigated and remedied by the Business Manager or Facilities Director.

SECTION 3.2. Any invoices received with goods should be routed to the Business Manager for processing in accordance with this policy.

SECTION 4. Purchasing Risks and Key Controls

SECTION 4.1. Unauthorized/Improper Expenditures.

SECTION 4.1.1. Adequate controls over the expenditure process are essential in preventing and detecting fraud and other improprieties involving district resources.

SECTION 4.1.2. Key controls:

- (1) Policies and procedures adequate to accurately determine payee eligibility.
- (2) Payables reviewed and approved prior to payment for the following:
 - a. Payment within budgetary parameters.
 - b. Goods/services/benefits allowable and authorized.
 - c. Expenditure is necessary and reasonable.
 - d. Vendor is legitimate and accurately reflected on the invoice.
 - e. Payment amount is supported – quantities, unit prices, and totals are correct.
 - f. Voucher material includes an original invoice as required.
 - g. Agreement with contract terms.
 - h. Acknowledgement of receipt of goods or services.
- (3) Procedures applied consistently to prevent duplicate payments.
 - a. The Business Manager and independent retained certified public accounting firm review to assure not duplicate payments. When a duplicate payment is discovered, immediate action is taken and the vendor provides reimbursement or credit, which is indicated on the adjusted invoice which is attached to all invoices until the credit is used.
- (4) Controls over vendor records include:
 - a. Limited access to vendor file and restricted ability to alter the file.
 - b. Approval process for new vendors and vendor record changes: Business Manager approves all “Paid To” accounts and has running list from bank. Board reviews all “Paid To” accounts via total accounts payable check and credit card list.
 - c. Periodic identification of inactive vendors to ensure these are made inactive in the system.
- (5) In cases where original invoices are not used, required documentation is obtained, and signed statements are used for verification.

SECTION 4.2. Overpaying for Goods and Services.

SECTION 4.2.1. When making purchases, the District must make every effort to receive the best possible service, quality of goods, price, contract terms, and/or protection from liability.

SECTION 4.2.2. Key controls:

- (1) Policies and procedures ensure legality of purchasing procedures.
- (2) Where building exercises significant control over the procurement process, District purchasing requirements are followed. These include:

- a. Competitive bidding/quotes per Board Policy 1.17.
- b. No conflict of interest (real or the appearance of conflict).
- c. Standard riders included in contract.
- d. Grant restrictions accommodated.
- e. Statewide contracts/purchase agreements taken into consideration.
- f. Process involves all approval levels as appropriate.
- g. Fairness to all potential bidders ensured.
- h. Prior contractors solicited for bids per policy.

SECTION 4.3. Accountability.

SECTION 4.3.1. Accounting of expenditures, payables, contracted service and disbursements must be adequate for the purposes of accountability, financial reporting, compliance with laws and regulations, and prevention of loss of assets.

SECTION 4.3.2. Key Controls:

(1) Account codes are reviewed and approved for the following:

- a. Funding source (fund and program).
- b. Accounting period (year-end cutoff).
- c. Contract identification or fund balances from grants
- d. Grant identification for Federal and State reporting purposes and allowable expenses determination (program). Project codes are used to identify grants, gifts, and federal programs.
- e. Object coding for description of expenditure items, application of travel policies, capital asset recording, and other policy requirements.

(2) Expenditure Request forms are supported by adequate documentation with review and approval. Travel/conferences are supported by conference registration, odometer reading for mileage, MapQuest for mileage showing starting mileage from school or home whichever is closer to destination, detailed receipts for parking, food.

(3) Account structure follows the chart of accounts in the DESE Accounting Manual. The chart of accounts is used to manage daily operations, preparation of financial statements and flowing into the Annual Secretary of the Board Report (ASBR).

(4) Financial software accurately reflects fund balances from grants, contracts, etc.

SECTION 4.4. Improper Cash Disbursements.

SECTION 4.4.1. Resources lost or stolen through improper or fraudulent cash disbursements.

SECTION 4.4.2. Key Controls:

- (1) Staff handling disbursements are separate from those handling receivables, bank reconciliation and other incompatible duties.
- (2) Physical security over check writing/printing facilities, material and capabilities (including check stock) ensured.
- (3) Bank statements reconciled periodically in a timely manner by independent accounting firm.
- (4) Petty cash records (if used) periodically reconciled to authorized balance, maintained securely in safe, and reviewed as expenses via monthly account payable report.
- (5) Reconciliation variances rigorously pursued in a timely manner.

Board Policy 2.13 Inventory

SECTION 1. Tracking Inventory

SECTION 1.1. Brookside Charter School (“Brookside Charter” or the “School”) maintains a computerized inventory system with codes. Items are removed from the inventory when designated as surplus property. Inventory of all physical, capital items takes place annually.

SECTION 2. Risks and Key Controls

SECTION 2.1. Access to Inventory

SECTION 2.1.1. Inventory items may be lost, damaged, or stolen as a result of poor physical security. Strong physical security will help reduce the School’s exposure to lost, stolen, or damaged inventory.

SECTION 2.1.2. Key controls:

- (1) Physical access to inventory restricted to the IT Director, Facilities Director, and Business Manager.
- (2) Environmental controls adequate to protect from physical damage: locked computer room; carts secured.
- (3) Active alarm/electronic access log-in system.
- (4) Adequate insurance coverage that is periodically reviewed.
- (5) Video monitoring/recording of restricted areas.
- (6) Employees covered by a theft policy that complies with the School sponsor’s requirements.
- (7) Inventory of capital items, bar coded and recorded via contracted company with use of bar codes for item, serial number/model number, and location of equipment. All equipment purchased with federal dollars is marked with the correct code, and safeguards must be in place to assure that items are annually inventoried.

SECTION 2.2. Documentation of Inventory

SECTION 2.2.1. Inaccurate recording of physical receipt and shipment/delivery of goods causes errors in inventory/order receipts. Proper controls help ensure that the accounting records accurately reflect the actual physical inventory and equipment/supplies.

SECTION 2.2.2. Key controls:

- (1) Purchase order (if used) and/or order requisition information compared with receipt document.
- (2) Adequate supply and equipment inventory, with orders placed as needed to maintain student learning and administration of the School.

(3) Physical quantities received matched with the receipt document.

(4) Standard procedures for processing overage, shortage, and damaged goods. Original receipts/email verifications used for return and displayed on accounts receivable as credit and coded as such, or documentation of re-payment recorded on accounts receivable.

Board Policy 2.14
Capital Assets Accounting

SECTION 1. A capital asset is an asset that is tangible in nature; has a life that exceeds one year; of significant value (\$5,000 per unit or a lower amount designated by the Board of Directors); and reasonably identified and controlled through a physical inventory system. Examples include: land, buildings, machinery, and furniture.

SECTION 2. The Business Manager shall maintain a detailed capital assets register with federal and non-federal asset purchases. Within the register is an identifier that indicate the funding source. This register is maintained periodically. The Superintendent shall review the capital assets register annually.

SECTION 3. The Facilities Director and Business Manager will ensure that a physical inventory of capital assets takes place once every two years.

SECTION 4. The annual financial audit report shall include an exhibit identifying all capital assets and the ownership interest of local, state, and federal parties.

Board Policy 2.15

Payroll

SECTION 1. Procedures

SECTION 1.1. Accurate & Timely Payroll. Brookside Charter School (“Brookside Charter” or the “School”) shall ensure that School employees are paid accurately and timely in accordance with applicable laws and rules.

SECTION 1.2. School employees shall be paid:

- (1) In United States currency;
- (2) By a written instrument (e.g. check) issued by the employer that is negotiable on demand at full face value for United State currency; or
- (3) By the electronic transfer of funds to the employee’s bank pursuant to a direct deposit agreement signed by the employee.

Payroll is generally processed through direct deposit into employees’ accounts via employee authorization.

SECTION 1.3. Withholding of Wages. Brookside Charter shall ensure that the wages of School employees are not withheld except in the following situations as permitted by applicable laws and rules:

- (1) The School is ordered to do so by a court of competent jurisdiction;
- (2) The School is authorized to do so by state or federal law; or
- (3) The School has written authorization from the employee to deduct part of the wages for a lawful purpose.

SECTION 1.4. Payroll will be processed by the School’s retained independent certified public accounting firm. The Superintendent then reviews a payroll summary report to verify totals.

SECTION 1.5. The Business Manager and Superintendent prepare the payroll to be processed no later than the last Friday of each month.

SECTION 2. New Employee Information

SECTION 2.1. Salary schedules are set by the Superintendent and Principal and approved by the Board of Directors annually.

SECTION 2.2. The Business Manager or his or her designee will complete and compile employment agreements, employment profiles, W-4s, I-9s, and any other relevant or required documentation for all employees. The Business Manager, his or her designee, and/or the retained accounting firm will enter all employee information into the computer payroll sheets. All employees must have signed an employment agreement, acknowledging acceptance of a position, before the information is forwarded to the Superintendent for payroll purposes.

SECTION 2.3. The School’s sponsor will make periodic and unannounced visits to review the employee roster, payroll data, retirement reports, and employee files to ensure

compliance and consistency.

SECTION 2.4. All employees and volunteers with unsupervised access to students must pass a background check with finger printing and child abuse registry.

SECTION 3. Teachers Retirement System

SECTION 3.1. As prescribed by Statute, all full-time staff at Brookside Charter shall be members of the Kansas City Public School Retirement System and subject to its requirements. The Board shall expend for teacher retirement and compensation for instructional staff an amount that reflects the requirements as outlined in Missouri State Statute and Department of Elementary and Secondary Education.

SECTION 4. Review

SECTION 4.1. The Superintendent and Business Manager shall review all payroll payments. The Superintendent and Business Manager shall review payroll processes for compliance and control purposes. The Superintendent and Business Manager review payroll process, and submit required paperwork to the retained accounting firm that processes checks.

Board Policy 2.16 Internal Controls

SECTION 1. Summary and Policy Statement

SECTION 1.1. Brookside Charter School's ("Brookside Charter" or the "School") contract with the University of Missouri-Kansas City states that the school may be placed on probation at any time if it fails to meet its statutory requirements or assurances and may be revoked for serious breach, including failure to meet generally-accepted standards of fiscal management.

SECTION 1.2. Brookside Charter is committed to protecting the public funds with which it has been entrusted. Fraud prevention, investigation, reporting, and follow-up are communicated to staff via the Employee Handbook.

SECTION 1.3. The Board's Strategic Plan supports the School's student achievement goals and financial success.

SECTION 1.4. The Board adopts a series of policies to provide direction over the financial management of the school conforming to all state and local requirements. The basis for these policies is the Missouri Consultants for Education Manual 3100 series. The financial operations requirements include keeping accurate, legal, and understandable records of receipts and expenditures by maintaining internal controls.

SECTION 2. Internal Controls Required

SECTION 2.1. School administration must abide by certain internal controls, including but not limited to the processes outlined herein, to minimize the amount of fraud and corruption and reduce the opportunity for fraud to occur in the future.

SECTION 2.2. Internal controls establish a process to monitor and provide for: separation of duties, fraud prevention, budget preparation, State/Federal program administration, expenditure records and board approval of all bills paid, payroll procedures compliance, appropriate vendor selection and payment, recommending insurance for property/casualty, employee theft or other malfeasance prevention, D&O liability prevention, and safekeeping of all school records. These procedures provide reasonable assurance that processes will prevent fraud and protect the school from loss, theft, misuse. The intent is to have procedures in place that result in quick reactions and process changes in the event of breakdown in any system.

SECTION 3. Accountability for Funds

SECTION 3.1. The School shall maintain effective control and accountability of all state and local funds, federal grant and sub-grant cash, real and personal property, and other assets obtained with local, state, or federal funds. The School shall adequately safeguard all such property and assure that it is used solely for authorized purposes. For any practices involving federal grant funds, Brookside Charter follows the School's *Federal Financial Internal Controls and Procedures Manual*.

SECTION 4. Mail Procedures

SECTION 4.1. Non-accounting office staff should receive the mail and open it. Staff members shall rotate opening the mail to the extent possible so that the same staff member does not always open the mail. No mail is opened on weekends. Upon receipt

and opening, staff should then route the mail as appropriate, with all invoices or other documentation needing payment being routed to the Business Manager.

SECTION 4.2. All goods received and accompanying receipts or invoices shall be routed to the Facilities Director for confirmation of proper delivery.

SECTION 4.3. All funds received via mail should be processed and routed in accordance with Board Policy 2.07.

SECTION 4.5. Upon receipt in the mail, bank statements should be delivered to the Business Manager unopened.

SECTION 5. Bank Reconciliations

SECTION 5.1. The School's retained independent certified public accounting firm shall conduct bank reconciliations monthly.

SECTION 5.2. Bank statements should be delivered to the Business Manager and then to the School's retained accounting firm unopened. The bank statement, assets, and liabilities shall be reconciled to both the checkbook and the general ledger.

SECTION 5.3. Outstanding check lists shall be compiled by the retained accounting firm during the monthly reconciliation process.

SECTION 5.4. The Board Treasurer shall review the accounting firm's bank reconciliations, including the outstanding check lists, monthly. The Business Manager shall review the check lists monthly.

SECTION 6. Sponsor Review of Personnel Processes

SECTION 6.1. The sponsor, the University of Missouri-Kansas City, shall be provided with the information necessary to conduct periodic reviews of personnel processes, including payroll, retirement payments, and personnel records. Documentation for replacement checks or voided checks shall be collected by the Business Manager and forwarded to the accounting firm.

SECTION 7. Password Procedures Upon Termination of Employment

SECTION 7.1. If the Business Manager ends his or her term with Brookside Charter or is terminated by the School or otherwise removed from his or her duties, he or she shall immediately provide to the Superintendent all necessary passwords and other related information.

SECTION 7.2. The School will change the passwords and other security information once the Business Manager ends his or her employment with the School.

SECTION 8. Risk Assessment

SECTION 8.1. The Board and School administration shall assess risk through policy review, established practices and processes, administration meetings, the Finance committee, and Board reports. The School has additional oversight through its sponsor, with the University of Missouri-Kansas City Charter School Center's Director conducting on-site visits and reporting to the Board on key financial indicators.

SECTION 9. Reporting

SECTION 9.1. The Board shall file a financial disclosure statement annually as required by the Missouri Ethics Commission. In addition, Board members will complete and sign a fraud risk form for the annual audit.

Board Policy 2.17 Conflicts of Interest

SECTION 1. Purpose

The purpose of the conflicts of interest policy is to protect Brookside Charter School's ("Brookside Charter" or the "School") interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer, director, employee, or agent of the School or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

SECTION 2. Definitions

(1) Interested Person

Any member of the Board, officer, director, employee, or agent of Brookside Charter who has a direct or indirect financial interest, as defined below, is an interested person.

(2) Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which the School has a transaction or arrangement,
- b. A compensation arrangement with the School or with any entity or individual with which the School has an arrangement or has conducted a transaction, or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the School is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Subsection 3.2, Subsection 2, a person who has a financial interest may have a conflict of interest only if the Board decides that a conflict of interest exists.

SECTION 3. Procedures

SECTION 3.1. Determining Whether a Conflict of Interest Exists. No person shall be appointed to the Board or hired as an employee or agent of Brookside Charter unless they satisfy the following requirements. Any Board member, employee, or agent who violates any of these requirements is ineligible to serve and shall immediately forfeit his or her office.

No member of the Board, officer, director, employee, or agent of Brookside Charter shall, as an individual or the employee, owner, or shareholder of a Company in which the Board member, employee, or agent, or the spouse or child of a Board member, employee, or agent has an interest:

- (1) Hold any other office or employment from the Board while serving as a member of the Board;
- (2) Have any substantial interest (as defined in MO. REV. STAT. § 105.450(11)) in any entity employed by or contracting with the Board;
- (3) Be an employee of a company that provides substantial services to Brookside Charter;
- (4) Perform any service for the School for compensation while serving as a member of

the Board;

(5) Sell, rent or lease any property to the School for consideration; or

(6) Attempt, for any compensation other than the compensation provided for the performance of his/her official duties, to influence the decision of the Board or the School on any matter.

The Board may employ a person related within the fourth degree to a Board member, provided the related Board member does not debate or vote upon the employment issue and such hiring is made with the consent of the entire Board.

In order to consider employment of a Board member's spouse, the position must have been advertised publicly. In addition, the Superintendent must consider and submit a written affirmative recommendation to the Board as to the hiring of the Board member's spouse. When the spouse of a Board member is considered for employment, the names of all applicants for that position, as well as the name of the applicant hired, are to be discussed at a Board meeting and should be included in the Board minutes.

SECTION 3.2. Duty to Disclose and Determination.

SECTION 3.2.1. Members of the Board will conduct themselves in a manner that complies not only with the letter of conflict of interest laws and policies, but also with the spirit of those provisions. Board members will at all times make good faith efforts to avoid the appearance of a conflict of interest. If a situation arises which involves the potential for a conflict of interest, the individual Board member will disclose his or her interest as outlined herein and will refrain from debating or voting upon the question of engaging or using the business entity in question.

SECTION 3.2.2. In connection with any actual or potential conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the Board.

SECTION 3.2.3. After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he or she shall leave the Board meeting while the actual or potential conflict of interest issue is discussed and voted upon.

SECTION 3.2.4. After being presented with information concerning any potential or actual conflict of interest, the remaining Board members shall vote to determine whether a conflict of interest exists.

SECTION 3.3. Procedures for Addressing the Conflict of Interest.

SECTION 3.3.1. If the Board concludes that an actual or potential conflict of interest exists, the Board President shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

SECTION 3.3.2. After exercising due diligence, the Board shall determine whether the School can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not create a conflict of interest.

SECTION 3.3.3. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not creating a conflict of interest, the Board shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the School's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination, the Board shall vote on whether to enter into the transaction or arrangement.

SECTION 3.4. Violations of the Conflicts of Interest Policy.

SECTION 3.4.1. If the Board or committee has reasonable cause to believe a member has failed to disclose actual or potential conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

SECTION 3.4.2. If, after hearing the member's response and after further investigating if warranted by the circumstances, the Board determines that the member has failed to disclose an actual or potential conflict of interest, it shall take appropriate disciplinary and corrective action.

SECTION 4. Records of Proceedings

The minutes of any Board meeting at which an actual or potential conflict of interest is disclosed shall contain:

(1) The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or potential conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the Board's decision as to whether a conflict of interest existed.

(2) The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

SECTION 5. Compensation

SECTION 5.1. A voting member of the Board who receives compensation, directly or indirectly, from Brookside Charter for services is precluded from voting on matters pertaining to that member's compensation.

SECTION 5.2. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from Brookside Charter for services is precluded from voting on matters pertaining to that member's compensation.

SECTION 5.3. No voting member of the Board whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from Brookside Charter, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

SECTION 6. Annual Conflict of Interest Statement

SECTION 6.1. Each member of the Board shall annually sign a statement that affirms such person:

- (1) Has received a copy of the conflicts of interest policy,
- (2) Has read and understands the policy,
- (3) Has agreed to comply with the policy, and
- (4) Understands the School is charitable and in order to maintain its federal tax exemption, it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

SECTION 6.2. Each employee of Brookside Charter shall do the following:

- (1) Sign a Conflict of Interest Disclosure Statement upon receipt of the Employee Manual, and
- (2) Sign an updated Conflict of Interest Disclosure Statement should any circumstances change rendering the form on file inaccurate or incomplete.

SECTION 7. Periodic Reviews

SECTION 7.1. To ensure the School operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- (1) Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's-length bargaining,
- (2) Whether partnerships, joint ventures, and arrangements with management organizations conform to the School's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes, and do not result in inurement, impermissible private benefit, or in an excess benefit transaction.

SECTION 7.2. When conducting the periodic reviews as provided for in Section 7, the School may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the Board of its responsibility to ensure that periodic reviews are conducted.

Board Policy 2.18
Travel and Reimbursement

SECTION 1. The Board of Brookside Charter School (“Brookside Charter” or the “School”) approves reimbursement of School expenses that have been pre- approved by the Superintendent or Principal of the School in accordance with applicable Board policies. Expenses may be reimbursed subject to the following requirements:

- (1) The School will reimburse expenses by following the governmental employees’ rates as established by IRS Publication 1542.
- (2) Detailed receipts should be provided for all reimbursable expenses.
- (3) Itemized receipts should be provided for all meals.
- (4) Meals will be reimbursed for the staff member only unless prior approval is secured from the Superintendent.
- (5) Alcohol will not be reimbursed.
- (6) Mileage is reimbursed for all staff and employee travel as approved by the Superintendent.
- (7) Other expenses, such as internet service, phone calls, tips, etc., are reimbursable within reasonable limitations. Staff should contact the Superintendent, Business Manager if an expense is in question, or be responsible for using their best discretion knowing that excessive expenditures will not be remunerated.

Board Member Conflict of Interest Form

I acknowledge that I have received and read, understand, and agree to abide by Brookside Charter School's Conflict of Interest Policy, Board Policy 2.17.

[Please check one of the following.]

A. ____ To the best of my knowledge, no circumstances exist involving me, or a member of my family, that are or may be perceived as a conflict of interest within the meaning of the School's conflict of interest policy, and neither I, nor a member of my family, are affiliated with an organization with which the School does or is likely to do business.

or

B. ____ To the best of my knowledge, there do exist circumstances involving me, or a member of my family, that are or may be perceived as a conflict or potential conflict of interest within the meaning of the School's conflict of interest policy, including the affiliations such as relationships with grantees or potential grantees, contractors, or others with whom the School does or is likely to do business.

Organization Name	Person With Conflict	Relation to Employee	Nature of Affiliation

BOARD MEMBER NAME (PRINTED): _____

BOARD MEMBER SIGNATURE: _____

DATE: _____

SUPERINTENDENT SIGNATURE: _____

DATE: _____



HUMAN RESOURCES POLICIES

2018-19

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These Human Resources Policies were enacted by Board vote on March 27, 2017. Policies adopted or revised thereafter will contain a notation of their effective dates.

Board Policy 3.01
Initial Employment Procedures

SECTION 1. Authority to Employ

SECTION 1.1. The Superintendent is responsible for employing all Brookside Charter School (“Brookside Charter” or “School”) staff members and for timely providing the Board reports on personnel changes.

SECTION 1.2. The Board shall approve the budget through which School personnel are compensated.

SECTION 2. Background Checks

SECTION 2.1. No person will be employed by the Superintendent until the School obtains a clear criminal record check as required the Missouri Department of Elementary and Secondary Education and a clear check of the Child Abuse/Neglect Registry maintained by the Missouri Department of Social Services.

SECTION 2.2. To facilitate the criminal records check, as required in Mo. Rev. Stat. § 168.133, applicants must submit to a fingerprint-based background check pursuant to processes established by the Missouri Department of Secondary Education.

SECTION 2.3. School administration may conduct random criminal background checks after employment, subject to the Superintendent’s approval.

SECTION 3. New Hire Documentation and Reporting

SECTION 3.1. All new hires shall be reported to the State of Missouri in accordance with Missouri law.

SECTION 3.2. All new employees shall complete a federal form I-9 to verify the employees’ authorization to work in the United States, as well as a federal form W-4.

SECTION 4. Conflicts of Interest

SECTION 4.1. All employees have an obligation to avoid actual or potential conflicts of interest, as outlined in the Conflicts of Interest policy contained in the Employee Handbook.

SECTION 4.2. As outlined in the Employee Handbook, any actual or potential conflict of interest must be disclosed to the Superintendent as soon after its discovery as is practicable. Additionally, all School employees shall submit information annually concerning all affiliations with current and potential organizations and persons with which the School does or is likely to do business.

Board Policy 3.02
Employee Handbook – Personnel Policy

SECTION 1. Authority to Develop Personnel Policies

SECTION 1.1. The Board authorizes the Superintendent to establish policies and procedures concerning personnel issues and benefits.

SECTION 2. Employee Handbook

SECTION 2.1. Policies and procedures concerning personnel issues and benefits shall be set forth in the Brookside Charter Employee Handbook.

SECTION 2.2. The Employee Handbook shall be presented to the Board for review and approval, with such amendments as the Board deems appropriate, by the 15th day of August each year. Upon approval by the Board, the policies/procedures established in the Employee Handbook shall be the official policies of the School.

SECTION 2.3. The Employee Handbook shall address, among other topics that the Superintendent deems appropriate, the following:

- (1) Attendance, Absences, and Working Hours;
- (2) Paid Time Off;
- (3) Other Leaves of Absence;
- (4) Benefits and Insurance;
- (5) Workers Compensation;
- (6) Retirement Plans and Retirement Compensation;
- (7) Employee Conflicts of Interest;
- (8) Rules of Conduct and Disciplinary Procedures;
- (9) Illegal Drug, Alcohol, and Tobacco Policies;
- (10) Grievance and Complaint Procedures; and
- (11) Performance Review/Evaluation Processes.

Board Policy 3.03
Equal Employment Opportunity

SECTION 1. Equal Employment Opportunity Status

SECTION 1.1. Brookside Charter is an Equal Employment Opportunity employer. This means that the School provides equal employment opportunities to all employees and applicants for employment without regard to race, color, sex, religion, age, national origin, disability, sexual orientation, gender identity, genetic information, veteran status, or any other characteristic protected by law.

SECTION 1.2. This Policy applies to all terms and conditions of employment including, but not limited to, recruitment, hiring, placement, promotion, demotion, termination, layoff, recall, transfer, leaves of absence, benefits, job-related training, and compensation.

SECTION 2. Employment Discrimination Prohibited

SECTION 2.1. Any employee who believes that he or she is the victim of discrimination in the terms or conditions of employment should bring the matter to the attention of the Superintendent.

SECTION 2.2. The School shall promptly investigate all complaints of employment discrimination and take appropriate corrective action if warranted.

SECTION 2.3. Any employee, regardless of position or title, whom the School or Board of Directors determines has subjected an individual to discrimination in violation of this Policy or the respective section of the Employee Handbook, shall be subject to discipline, up to and including termination of employment.

SECTION 3. Retaliation Prohibited

SECTION 3.1. Retaliation, including but not limited to discipline, reprisal, intimidation, or any other adverse action, against employees who make complaints or file grievances under this policy or who participate in an investigation of alleged discrimination is strictly prohibited.

SECTION 3.2. The School shall promptly investigate all complaints of retaliation in employment.

SECTION 3.3. Any employee who retaliates or takes any negative action toward another employee for reporting conduct or for raising a complaint, grievance, or claim under this Policy or the respective section of the Employee Handbook shall be subject to discipline, up to and including termination of employment.

Board Policy 3.04
Anti-Harassment Policy

SECTION 1. Harassment Prohibited

SECTION 1.1. Brookside Charter strictly prohibits and will not tolerate unlawful harassment against employees, students, or any other individuals with whom School employees interact because of those individuals' race; religion; creed; national origin; ancestry; gender; sexual orientation; sexual identity; age; physical or mental disability; citizenship; genetic information; past, current, or prospective service in the uniformed services; or any other characteristic protected under applicable federal, state, or local law.

SECTION 1.2. Any employee, regardless of position or title, whom the School or Board of Directors determines has subjected an individual to harassment in violation of this policy, will be subject to discipline, up to and including termination of employment.

SECTION 2. Reporting Harassment

SECTION 2.1. Any employee who believes that he or she has been subjected to any conduct that he or she believes violates this Policy, or witnesses any such conduct, shall promptly report the behavior as outlined in the Employee Handbook.

SECTION 2.2. The School shall investigate all complaints of harassment promptly and pursuant to procedures outlined in the Employee Handbook.

SECTION 3. Retaliation Prohibited

SECTION 3.1. Retaliation, including but not limited to any form of discipline, reprisal, intimidation, or other adverse action against employees for good faith reporting of incidents of harassment of any kind, pursuing any harassment claim, or cooperating in related investigations, is strictly prohibited.

SECTION 3.2. Any employee who retaliates or takes any negative action toward another employee for reporting conduct or for raising a complaint, grievance, or claim under this Policy or the respective section of the Employee Handbook shall be subject to discipline, up to and including termination of employment.

Board Policy 3.05
Leaves of Absence

SECTION 1. Types of Leave

SECTION 1.1. Brookside Charter provides Paid Time Off as set forth in the Employee Handbook.

SECTION 1.2. In addition to Paid Time Off, Brookside Charter shall provide for other leaves of absence, which may be available to employees under certain conditions, as prescribed in the Employee Handbook and applicable law. The types of leave are as follows:

- (1) Bereavement Leave,
- (2) Jury or Witness Leave,
- (3) Military Leave, and
- (4) Family and Medical Leave.

SECTION 2. Processes

SECTION 2.1. All leave shall be provided in accordance with and as prescribed by applicable law and the Employee Handbook.

SECTION 2.2. The prescribed amount of leave available to employees in each category referenced above, whether prescribed by law or as a non-mandatory benefit to School employees, shall be outlined in the Employee Handbook and approved by the Board in accordance with these Policies.

Board Policy 3.06
Drug, Alcohol, and Tobacco-Free Workplace

SECTION 1. Policy Statement

SECTION 1.1. It is the policy of Brookside School to create and maintain a safe and healthy workplace. Thus, the School prohibits and will not tolerate any alcohol or drug use that imperils the health and well-being of its employees or its students.

SECTION 2. Illicit Drug, Tobacco, and Alcohol Possession and Use Prohibited

SECTION 2.1. The School prohibits the use, being under the influence of, possession, sale, manufacture, and/or distribution of any of illegal drugs, alcohol, tobacco, and/or drug-related paraphernalia on the School's premises or while performing duties for the School while away from the School's premises, and/or during working hours.

SECTION 2.2. Compliance with this Policy is a condition of employment for qualified applicants and for continued employment of current employees.

SECTION 3. Authority to Develop Drug, Alcohol, and Tobacco-Related Policies

SECTION 3.1. The Board authorizes the Superintendent to develop other drug (illicit, over-the-counter, or prescription), tobacco, and alcohol-related policies/procedures as appropriate to maintain and promote a safe and healthy learning environment for all Brookside Charter students and staff.

SECTION 3.2. All personnel policies/procedures established pursuant to the authority designated in this Board Policy shall be outlined in the Employee Handbook.

Board Policy 3.07
Reporting Child Abuse and Neglect

SECTION 1. Reporting Child Abuse and Neglect Mandatory

SECTION 1.1. All School staff must comply with the State of Missouri child abuse and neglect law and the mandatory reporting of suspected neglect and/or abuse, as outlined in Mo. REV. STAT. § 210.115.

SECTION 1.2. Any School official who knows or has reasonable cause to suspect that a child has been or may be subjected to abuse or neglect, or who observes a child being subjected to conditions or circumstances that would reasonably result in abuse or neglect, shall immediately report the information pursuant to the procedures outlined in the Employee Handbook.

SECTION 2. Interference and Retaliation Prohibited

SECTION 2.1. No supervisor, administrator, or School official to whom child abuse or neglect information is reported may impede or inhibit the reporting process.

SECTION 2.2. Retaliation, including but not limited to any adverse employment action, taken against any employee making a report in accordance with law or this Policy is strictly prohibited. Any employee engaging in such retaliatory acts toward someone reporting pursuant to this Policy or the Employee Handbook shall be subject to discipline, up to and including termination.

SECTION 3. Investigation Procedures

SECTION 3.1. All procedures and requirements for investigating and/or responding to allegations of child abuse or neglect shall be consistent with applicable law and as outlined in the Employee Handbook.

Board Policy 3.08 Conflict Resolution

SECTION 1. Conflict Resolution Policy Statement

SECTION 1.1. Brookside Charter strongly believes that problems are minimized by maintaining and utilizing open lines of communication. Problems are best resolved at a personal level and on an individual basis in an atmosphere of fairness and mutual trust, and the School is strongly committed to maintaining that atmosphere. It is the practice of the School to treat employees in as fair and impartial a manner as possible. The School strives to practice a feedback model whereby disputes, disagreements, and problems can be addressed and resolved directly before they erode staff culture and affect our ability to best serve students.

SECTION 2. Authority to Develop Policies/Procedures for Conflict Resolution

SECTION 1.1. Consistent with the Brookside Charter policy statement above, the Board authorizes the Superintendent to develop policies/procedures for addressing employee conflicts, which employees will be required to follow.

SECTION 1.23. All policies/procedures for conflict resolution established pursuant to the authority designated in this Policy shall be outlined in the Employee Handbook.

SECTION 3. Contents of Conflict Resolution Policies/Procedures

SECTION 3.1. The policies/procedures for conflict resolution established pursuant to the authority designated in this Policy and outlined in the Employee Handbook shall include multiple methods for conflict resolution including, but not limited to, face-to-face communication and formal grievances.

SECTION 3.2. Retaliation of any kind against an employee for asking questions, raising concerns, making complaints, or filing grievances is strictly prohibited. Any employee who retaliates or takes any negative action toward another employee for invoking rights under this Policy or the applicable section of the Employee Handbook shall be subject to discipline, up to and including termination of employment.



BROOKSIDE CHARTER SCHOOL

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FEDERAL FINANCIAL INTERNAL CONTROLS AND PROCEDURES	

As a precondition to receiving federal funds, prospective recipients must have effective administrative and financial internal controls. As described in Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200 (OMB “Uniform Guidance”) and the Compliance Supplement, school districts must have written procedures for certain components of grant administration. This Manual itemizes Brookside Charter School’s (“Brookside Charter” or the “School”) procedures for those components.

District-Wide Elements. The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control -- Integrated Framework Principles*© (2013, COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of federal laws, regulations, and program compliance requirements. COSO also has published *Guidance on Monitoring Internal Control Systems*© (January 2009).³ Statement on Auditing Standards No. 109 (SAS 109), *Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement*©, issued by the Auditing Standards Board of the American Institute of Certified Public Accountants (AICPA) and a related AICPA audit guide, *Audit Guide, Assessing and Responding to Audit Risk in a Financial Statement Audit*©, incorporate the components of internal control presented in the COSO Report.

Characteristics of internal control relating to each of the five components of internal control that should reasonably assure compliance with the requirements of federal laws, regulations, and program compliance requirements. A description of the components of internal control and examples of characteristics common to the 12 types of compliance requirements are listed below. Objectives of the 12 types of compliance requirements follow this introduction.

CONTROL ENVIRONMENT

Control Environment sets the tone of an organization influencing the control consciousness of its people. It is the foundation for all other components of internal control, providing discipline and structure.

- Sense of conducting operations ethically, as evidenced by board policies or other verbal or written directive.
- The Board of Education is responsible for engaging the auditor, receiving all reports and communications from the auditor, and ensuring that audit findings and recommendations are adequately addressed.
- Management’s positive responsiveness to prior questioned costs and control recommendation.

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- Management's respect for and adherence to program compliance requirements.
- Key managers' responsibilities clearly defined.
- Key managers have adequate knowledge and experience to discharge their responsibilities.
- Staff knowledgeable about compliance requirements and being given responsibility to communicate all instances of noncompliance to management.
- Management's commitment to competence ensures that staff receive adequate training to perform their duties.
- Management's support of adequate information and reporting system.

RISK ASSESSMENT

Risk Assessment is the entity's identification and analysis of risks relevant to achievement of its objectives, forming a basis for determining how the risks should be managed.

- Program managers and staff understand and have identified key compliance objectives.
- Organizational structure provides identification of risks of noncompliance:
 - Key managers have been given responsibility to identify and communicate changes.
 - Employees who require close supervision (e.g., inexperienced) are identified.
 - Management has identified and assessed complex operations, programs, or projects.
 - Management is aware of results of monitoring, audits, and reviews and considers related risk of noncompliance.
- Process established to implement changes in program objectives and procedures.

CONTROL ACTIVITIES

Control activities are addressed in each compliance element area.

INFORMATION AND COMMUNICATION

Information and Communication are the identification, capture, and exchange of information in a form and time frame that enable people to carry out their responsibilities.

- Accounting system provides for separate identification of federal and non-federal transactions and allocation of transactions applicable to both.
- Adequate source documentation exists to support amounts and items reported.
- Recordkeeping system is established to ensure that accounting records and documentation retained for the time period required by applicable requirements, and the provisions of laws, regulations, contracts, or grant agreements applicable to the program.

- Reports provided timely to managers for review and appropriate action.
- Accurate information is accessible to those who need it.
- Reconciliations and reviews ensure accuracy of reports.
- Established internal and external communication channels.
 - Staff meetings.
 - Bulletin boards.
 - Memos, circulation files, e-mail.
 - Surveys, suggestion box.
- Employees' duties and control responsibilities effectively communicated.
- Channels of communication for people to report suspected improprieties established.
- Actions taken as a result of communications received.
- Established channels of communication between the pass-through entity and sub recipients.

MONITORING

Monitoring is a process that assesses the quality of internal control performance over time.

- Ongoing monitoring built-in through independent reconciliations, staff meeting feedback, supervisory review, and management review of reports.
- Periodic site visits performed at decentralized locations (including sub recipients if applicable) and checks performed to determine whether procedures are being followed as intended.
- Follow up on irregularities and deficiencies to determine the cause.
- Internal reviews are performed.
- Management meets with program monitors, auditors, and reviewers to evaluate the condition of the program and controls.
- The Board of Education reviews the results of all monitoring or audit reports and periodically assesses the adequacy of corrective action if needed.

ACTIVITIES ALLOWED OR UNALLOWED AND ALLOWABLE COSTS/COST PRINCIPLE

CONTROL OBJECTIVES

To provide reasonable assurance that federal awards are expended only for allowable activities and that the costs of goods and services charged to federal awards are allowable and in accordance with the applicable cost principles.

CONTROL ACTIVITIES

- Accountability provided for charges and costs between Federal and non-Federal activities.
 - The board approved budget is reviewed periodically by the Superintendent. The federal grant application budgets are reviewed periodically by the Business Manager and the Superintendent.
- Process in place for timely updating of procedures for changes in activities allowed and cost principles.
 - The Superintendent and the Principal will review Compliance Supplement - 2 CFR Part 200 - Appendix XI annually by reviewing the Supplement for each of the grants that apply to the district that year.
- Computations checked for accuracy.
 - The allowable costs are recorded in the appropriate general ledger accounts and the accounting software is designed to ensure balances are mathematically accurate.
- Supporting documentation compared to list of allowable and unallowable expenditures.
 - Invoices or other requests for payment may be processed only upon approval of the Principal or Superintendent. The Business Manager reviews all expenditures prior to being submitted for reimbursement via the online payment request, by reviewing the allowability in the Supplement.
- Adjustments to unallowable costs made where appropriate and follow-up action taken to determine the cause.
 - Upon determination of an unallowable cost by the program director, the accounting department would recode the expenditure to an appropriate account. If the unallowable cost has been requested for reimbursement; notification to the pass-thru agency will be made by the program director.
- Adequate segregation of duties in review and authorization of costs.
 - All purchasing requests must be submitted to the Business Manager, Principal, or Assistant Principals. Requests must be approved and signed by the Principal or his or her designee. Upon receipt of the appropriate documentation from the Business Manager, and after the goods have been received, payment is processed in the School's financial system.
- Accountability for authorization is fixed in an individual who is knowledgeable of the requirements for determining activities allowed and allowable costs.
 - The Superintendent is the final authorization of reimbursement requests, federal budget reporting, and the final expenditure reports to be sent to the Missouri Department of Elementary and Secondary Education using the EPeGs reporting system.

CASH MANAGEMENT

CONTROL OBJECTIVES

To provide reasonable assurance that the (1) drawdown of federal cash is only for immediate needs, (2) reimbursement is requested only after costs have been incurred, (3) States comply with

applicable Treasury agreements, and (4) recipients limit payments to sub recipients to immediate cash needs.

CONTROL ACTIVITIES

- Cash flow statements by program are prepared to determine essential cash flow needs.
 - Responsibility reports are generated monthly and reviewed by the Business Manager. The Business Manager monitors the timely requests for reimbursement of expenditures.
- The accounting system reports actual expenditures by date/period. Requests for funds from the Department of Elementary and Secondary Education must occur as to receive reimbursement clearly after the disbursement of the expenditures.
 - The School operates on strictly a reimbursement basis and accordingly the expenditures have been disbursed before reimbursement funds are received.
- Appropriate level of supervisory review of federal cash management activities.
 - The Business Manager initiates the paperwork required for federal grant expenditure reimbursement. Consideration is made for the timeliness of the request.
 - The Business Manager and Superintendent review the financial reports for allowability of expenditures and account codes usage. The Business Manager submits the reimbursement request to the Missouri Department of Elementary and Secondary Education in the EPeGs system.
 - The Board of Education reviews bills for payment and monthly financial statements.
- Written policy that provides:
 - Procedures for requesting federal reimbursements as close as is administratively possible to actual cash outlays and reimbursement only after costs have been incurred and distributed;
 - Monitoring of federal reimbursement activities; and
 - Repayment of excess interest earnings where required.
- The School operates on a reimbursement basis. The Business Manager monitors cash activities daily. Reimbursed expenditure receipts do not collect interest. Consideration of interest earnings are reviewed monthly.

ELIGIBILITY

CONTROL OBJECTIVES

To provide reasonable assurance that only eligible individuals and organizations receive assistance under federal award programs, that sub awards are made only to eligible sub

recipients, and that amounts provided to or on behalf of eligible individuals or groups of individuals were calculated in accordance with program requirements.

CONTROL ACTIVITIES

- written policies provide direction for making and documenting eligibility determinations.
 - The Superintendent, the Principal, and Business Manager will review Compliance Supplement - 2 CFR Part 200 - Appendix XI for each of the grants that apply to the School in any given year. Eligibility requirements for each grant will be considered and discussed with the program director to collectively design a plan to determine that only eligible individuals and organizations receive assistance under federal award programs. Eligibility determinations are documented on state and/or federal forms when provided. When no forms are available, the School will use internally developed forms for documentation.
- Procedures to calculate eligibility amounts consistent with program requirements.
 - The School does not have any grants where funds are given directly to individuals. The Superintendent will review Compliance Supplement - 2 CFR Part 200 - Appendix XI for each of the grants that apply to the School in any given year.
- Eligibility objectives and procedures clearly communicated to employees.
 - The Superintendent and Principal meet to review eligibility requirements for the various programs upon approval of the grants. The Administration will communicate with other School personnel to help them carry out program responsibilities.
- Authorized signatures (manual or electronic) on eligibility documents are periodically reviewed.
 - Authorized signatures are included on eligibility documents provided by the state or federal government when a signature line is included on the form.
- Adequate safeguards in place to ensure access to eligibility records (manual or electronic) limited to appropriate persons.
 - Eligibility records are maintained in the Business Manager's office or the applicable building office with access by a limited number of persons.
- Manual criteria checklists or automated process used in making eligibility determinations.
 - The School uses documents, forms, or templates provided by the state or federal governments when available. If no form is available, the School will develop its own form for documentation of eligibility.
- Process for periodic eligibility re-determinations in accordance with program requirements.
 - Eligibility for programs services is determined annually. The School will review Compliance Supplement - 2 CFR Part 200 - Appendix XI with respect to re-determination requirements.
- Verification of accuracy of information used in eligibility determinations.

- The School will review Compliance Supplement - 2 CFR Part 200 - Appendix XI to itemize requirements for determining eligibility. Accuracy of such information is verified through independent third party verification. Such verification could include reviewing household paystubs, bank statements, utility bills, etc.
- Procedures to ensure the accuracy and completeness of data used to determine eligibility requirements.
 - The School will review Compliance Supplement - 2 CFR Part 200 - Appendix XI to itemize requirements for determining eligibility. Accuracy of such information is verified through independent third party verification.
- Process in place to ensure benefits were discontinued when eligibility requirements no longer met or period of eligibility expired.
 - Eligibility for programs services is determined annually. An individual is considered eligible for the program period of availability or the School's fiscal year, whichever is shorter. Accordingly, there would be no discontinuation of benefits during this period.

EQUIPMENT AND REAL PROPERTY MANAGEMENT

CONTROL OBJECTIVES

To provide reasonable assurance that proper records are maintained for equipment acquired with federal awards, equipment is adequately safeguarded and maintained, disposition or encumbrance of any equipment or real property is in accordance with federal requirements, and the federal awarding agency is appropriately compensated for its share of any property sold or converted to non-federal use.

CONTROL ACTIVITIES

- Accurate records maintained on all acquisitions and dispositions of property acquired with federal awards.
 - The Business Manager maintains a detailed capital asset register with federal and non-federal asset purchases. Within the register is an identifier that indicates the funding source. This register is maintained periodically.
- Property tags are placed on equipment.
 - Property tags are placed on equipment purchased with federal funding by School support staff. These items can be traced back to the asset records through serial and/or model numbers and location. This process is maintained by the School program director and periodically reviewed.
- A physical inventory of equipment is periodically taken and compared to property records.
 - A physical inventory of equipment acquired under federal awards is conducted annually under the program director's supervision. Any differences between the physical inventory and the equipment records are resolved.
- Property records contain:
 - A description of the equipment

- A serial number or other identification number
 - The cost of the equipment
 - Federal Award Identification Number (FAIN)
 - The funding source of equipment
 - Percentage of the cost paid with federal funds
 - Who holds the title to the equipment
 - The acquisition date
 - The location of the equipment (building/classroom/individual)
 - Use and condition of the equipment
 - Any ultimate disposition data including the date of disposal and sale price
- The Information Technology (IT) director and Facilities Director maintain these records. A physical inventory is conducted at least every two years.
 - Procedures established to ensure that the federal awarding agency is appropriately reimbursed for dispositions of property acquired with federal awards.
 - The Superintendent and Facilities Director review disposition of equipment acquired under federal awards with a current per unit fair market value of \$5,000 or more to determine whether the awarding agency should be reimbursed for the appropriate federal share.
 - Policies and procedures in place for responsibilities of recordkeeping and authorities for disposition.
 - The Business Manager maintains the federal capital asset register while the Superintendent reviews the register annually. The Superintendent will authorize capital asset dispositions prior to removal from the register.

MATCHING, LEVEL OF EFFORT, EARMARKING

CONTROL OBJECTIVES

To provide reasonable assurance that matching, level of effort, or earmarking requirements are met using only allowable funds or costs which are properly calculated and valued.

CONTROL ACTIVITIES

- Evidence obtained such as a certification from the donor, or other procedures performed to identify whether matching contributions:
 - Are from non-federal sources;
 - Involve federal funding, directly or indirectly; and

- Were used for another federally-assisted program.

Note: Generally, matching contributions must be from a non-federal source and may not involve federal funding or be used for another federally assisted program.

- The Superintendent, the Principal, and the Business Manager will follow the Compliance Supplement - 2 CFR Part 200 - Appendix XI. The School annual financial budgets are adopted including dollars needed for matching contributions for federal grants.
- Adequate review of monthly cost reports and adjusting entries.
- The Business Manager reviews responsibility reports for federal grants monthly. Expenditure reports are reviewed for allowable expenditures under grant requirements.

PERIOD OF AVAILABILITY OF FEDERAL FUNDS

CONTROL OBJECTIVES

To provide reasonable assurance that federal funds are used only during the authorized period of availability.

CONTROL ACTIVITIES

- Accounting system prevents obligation or expenditure of federal funds outside of the period of availability.
 - The Business Manager reviews all grant applications approved by the awarding agency to identify the funding period. This information is communicated with program directors to promote consistent use of grant funds throughout the period of availability. The Business Manager reviews all expenditures to ensure they were incurred within the proper funding period.
- Review of disbursements by person knowledgeable of period of availability of funds.
 - The Business Manager reviews all expenditures to ensure they were incurred within the proper funding period.
- End of grant period cut-offs are met by such mechanisms as advising program managers of impending cut-off dates and review of expenditures just before and after cut-off date.
 - The Business Manager reviews all expenditures to ensure they were incurred within the proper funding period.
- Cancellation of unliquidated commitments at the end of the period of availability.
 - The Business Manager reviews open purchase orders within thirty days prior to the end of the period of availability. Open purchase orders are either paid (if goods have been received) or closed within that thirty-day period.
 -

PROCUREMENT AND SUSPENSION AND DEBARMENT

CONTROL OBJECTIVES

To provide reasonable assurance that procurement of goods and services are made in compliance with the provisions of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, and that covered transactions (as defined in the suspension and debarment common rule) are not made with a debarred or suspended party.

CONTROL ACTIVITIES

- Job descriptions or other means of defining tasks that comprise particular procurement jobs.
 - Job descriptions have been created for all positions and are available in all School building offices.
- Contractor's performance with the terms, conditions, and specifications of the contract is monitored and documented.
 - An independent third-party construction manager monitors contractor's performance and reports financial information monthly to the Facilities Director and the Superintendent. The construction manager also meets with subcontractors to review the projects' performance.
- Establish segregation of duties between employees responsible for contracting and accounts payable and cash disbursing.
 - The Board of Directors is responsible for approving the contracts based on bids received. The construction manager processes the contracts to each successful bidder. Upon receipt of progress billings, the construction manager bills the School monthly for all progress billings. The Business Manager processes billings for payment.
- Procurement actions appropriately documented in the procurement files.
 - All procurement is subject to the board approved purchasing guidelines. Micro- or small-purchase orders up to \$250,000 require three written quotes. Small purchase-orders over \$3,500 require board approval. Formal sealed bids or proposals and board approval are required for orders over \$250,000. Supporting documentation is maintained in accordance with the School's retention policy.
- The Facilities Director and Superintendent review procurement and contracting decisions for compliance with federal procurement policies.
 - The Facilities Director and Superintendent reviews RFPs, bid proposals, and/or quotes and the resulting purchase orders for compliance with federal regulations.
- Procedures established to verify that vendors providing goods and services under the award have not been suspended or debarred by the federal government.
 - The Business Manager and the Facilities Director perform a verification check for covered transactions by checking the Excluded Parties List System at www.sam.gov prior to contracting with a vendor exceeding \$25,000.
- Official written policy for procurement and contracts establishing:
 - Contract files that document significant procurement history;

- Methods of procurement, authorized including selection of contract type, contractor selection or rejection, and the basis of contract price;
- Verification that procurements provide full and open competition;
- Requirements for cost or price analysis, including for contract modifications;
- Obtaining and reacting to suspension and debarment certifications; and
- Other applicable requirements for procurements under federal awards are followed.
- Refer to the School's procurement and purchasing policies.
- Official written policy for suspension and debarment that:
 - Contains or references the federal requirements;
 - Prohibits the award of a sub award, covered contract, or any other covered agreement for program administration, goods, services, or any other program purpose with any suspended or debarred party; and
 - Requires staff to determine that entities receiving sub awards of any value and procurement contracts equal to or exceeding \$25,000 and their principals are not suspended or debarred, and specifies the means that will be used to make that determination, i.e., checking the System for Award Management (Sam.gov); obtaining a certification; or inserting a clause in the agreement.
 - See also Board Policy 2.08: Federal Fiscal Compliance and Board Policy 2.12: Purchasing Processes and Controls.

PROGRAM INCOME

CONTROL OBJECTIVES

To provide reasonable assurance that program income is correctly earned, recorded, and used in accordance with the program requirements.

CONTROL ACTIVITIES

- Pricing and collection policies procedures clearly communicated to personnel responsible for program income.
- Mechanism in place to ensure that program income is properly recorded as earned and deposited in the bank as collected.
 - Monthly reconciliation of bank deposits by Business Manager.
- Policies and procedures provide for correct use of federal monies in accordance with federal program requirements. Policies and procedures are periodically reviewed by Superintendent and Principal.
- Program income is gross income received that is directly generated by the federally-funded project during the grant period. The School does not currently receive federally-funded grants for programs that generate program income.

REPORTING

CONTROL OBJECTIVES

To provide reasonable assurance that reports of federal awards submitted to the federal awarding agency or pass-through entity include all activity of the reporting period, are supported by underlying accounting or performance records, and are fairly presented in accordance with program requirements.

CONTROL ACTIVITIES

This section incorporates reporting control activities for financial, performance, and special reporting, as applicable.

- Written policy exists that establishes responsibility and provides the procedures for periodic monitoring, verification, and reporting of program progress and accomplishments.
 - The Superintendent, the Principal, and Business Manager review the Compliance Supplement - 2 CFR Part 200 - Appendix XI for reporting requirements applicable to each grant. Responsibility reports are generated monthly and reviewed by the program directors for accuracy of information and progress of the grant. The Business Manager is responsible for accumulating the necessary data for timely reporting.
- Tracking system which reminds staff when reports are due.
 - Deadlines for grant reporting are notated in the business office with support through the Department of Elementary and Secondary Education ePeGs.
- The general ledger or other reliable records are the basis for the reports.
 - Responsibility reports are generated monthly from the School's accounting system and reviewed by the Business Manager and Superintendent for accuracy of information and progress of the grant. Other reports, such as pupil accounting records, are reviewed by the Principal periodically for accuracy and completeness.
- Supervisory review of reports performed to assure accuracy and completeness of data and information included in the reports.
 - Responsibility reports are generated from the School's accounting system and reviewed by the Business Manager and the Superintendent for accuracy of information. The financial, performance, or special reports are prepared by the Business Manager based on the data from the responsibility reports.
- The required accounting method used is accrual.
 - The School uses the accrual basis of accounting.
 - The Superintendent, the Principal, and the Business Manager review the Compliance Supplement - 2 CFR Part 200 - Appendix XI for reporting requirements applicable to each grant and prepare the report based on the applicable accounting method.

SUBRECIPIENT MONITORING

CONTROL OBJECTIVES

To provide reasonable assurance that federal award information and compliance requirements are identified to subrecipients, subrecipient activities are monitored, subrecipient audit findings are resolved, and the impact of any subrecipient noncompliance on the pass-through entity is evaluated. Also, the pass-through entity should perform procedures to provide reasonable assurance that the subrecipient obtained required audits and takes appropriate corrective action on audit findings.

CONTROL ACTIVITIES

- Identify to subrecipients the federal award information (e.g., CFDA title and number, award name, name of federal agency, amount of award) and applicable compliance requirements.
- Include in agreements with subrecipients the requirement to comply with the compliance requirements applicable to the federal program, including the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200.
- Subrecipients' compliance with audit requirements monitored using techniques such as the following:
 - Determining by inquiry and discussions whether subrecipient met thresholds requiring an audit under Compliance Supplement - 2 CFR Part 200;
 - If an audit is required, assuring that the subrecipient submits the report, report package or the documents required by Compliance Supplement - 2 CFR Part 200 and/or recipient's requirements; and
 - If a subrecipient was required to obtain an audit in accordance with Compliance Supplement - 2 CFR Part 200 but did not do so, following up with the subrecipient until the audit is completed. Taking appropriate actions such as withholding further funding until the subrecipient meets the audit requirements.
- Subrecipients' compliance with federal program requirements monitored using such techniques as the following:
 - Issuing timely management decisions for audit and monitoring findings to inform the subrecipient whether the corrective action planned is acceptable;
 - Maintaining a system to track and follow-up on reported deficiencies related to programs funded by the recipient and ensure that timely corrective action is taken;
 - Regular contacts with subrecipients and appropriate inquiries concerning the federal program;
 - Reviewing subrecipient reports and following-up on areas of concern;
 - Monitoring subrecipient budgets;
 - Performing site visits to subrecipients to review financial and programmatic records and observe operations; and
 - Offering subrecipients technical assistance where needed.

- Official written policies and procedures exist establishing:
 - Communication of federal award requirements to subrecipients;
 - Responsibilities for monitoring subrecipients;
 - Process and procedures for monitoring;
 - Methodology for resolving findings of subrecipient noncompliance or weaknesses in internal control; and
 - Requirements for and processing of subrecipient audits, including appropriate adjustment of pass-through entity's accounts.

Subrecipient monitoring applies when federally-funded grants are passed through, either in their entirety or in part, to a third party from the School. The School currently retains all federally-funded grants and does not pass any funds through to others. If the School chooses to pass through funding with future grants, the internal controls related to subrecipient monitoring will be designed and implemented at such time.

FINANCIAL MANAGEMENT SYSTEMS

The financial management system of the School must meet the following standards:

1. *Financial reporting.* Accurate, current, and complete disclosure of the financial results of financially-assisted activities must be made in accordance with the reporting requirements of the grant.
 - a. See REPORTING section of this Manual.
2. *Accounting records.* Records adequately identify the source and application of funds provided for financially-assisted activities.
 - a. Accounting is done by analyzing, recording, summarizing, and interpreting financial transactions of the School. The financial record system is adequate to provide financial and related operational information for all interested parties: the school board; the administration; the public; auditors; local, state, and federal authorities; and school employees. It is also designed to demand accuracy and a reasonable degree of internal control.
 - b. Brookside Charter School uses Software Unlimited (SUI) Financial software for financial management of the School. The software provides applications that allow for the completion of the accounting and payroll processes necessary to remain compliant with applicable state and federal laws.
3. *Internal control.* Effective control and accountability must be maintained for all grant cash, real and personal property, and other assets. The School must adequately safeguard all such property and must assure that it is used solely for authorized purposes.
 - a. The School's internal controls over significant transaction streams are documented separately.
4. *Budget control.* Actual expenditures or outlays must be compared with budgeted amounts for each grant.
 - a. The School's procedures for developing, approving, and amending the budget are documented separately.

- b. The Business Manager reviews the responsibility reports for each federal grant comparing actual to the federal approved budget to monitor grant progress.

SUPPLIES

Materials and supplies are defined as tangible personal property other than equipment, costing less than \$5,000 (based on the School's capitalization policy), or other lower threshold consistent with grantee policy. Materials and supplies that are necessary to carry out the project are allowable as prescribed in the governing cost principles. Title to supplies acquired under a grant or subgrant will vest, upon acquisition, with the grantee or subgrantee. If there is a residual inventory of unused supplies exceeding \$5,000 in total aggregate fair market value upon termination or completion of the award, and if the supplies are not needed for any other federally-sponsored program or project, the grantee or subgrantee shall compensate the awarding agency for its share.

PAYMENTS

This section prescribes the basic standard and the methods under which a federal agency will make payments to grantees and grantees will make payments to subgrantees and contractors.

(See CASH MANAGEMENT section of this Manual.)

The School currently retains all federally-funded grants and does not pass any funds through to others. If the School chooses to pass funding through with future grants, the internal controls related to subrecipient monitoring will be drafted and implemented at such time.

PAYROLL

Compensation for personnel services includes all remuneration, paid currently, for services rendered during the period of performance under federal awards, including but not necessarily limited to wages, salaries, and fringe benefits. The costs of such compensation are allowable to the extent that they satisfy the specific requirements of this and other appendices under 2 CFR Part 225.

- The individual's total wage or salary is reasonable for the service rendered; i.e., it was consistent with wages or salaries paid for similar work in other activities of the School.
- The individual's employment conformed to local employment laws and regulations meeting federal merit system or other requirements, where applicable.
- The payroll charge is supported by documentation prescribed in 2 CFR Part 200.
- The payroll charge is supported by personnel activity reports (e.g., time and attendance records).
- Charges for leave, employee insurance, pension plans, etc., are reasonable and required by law, employee agreements, or an established policy of the School and are distributed equitably to federal programs and other activities.
- Charges for authorized absences such as annual leave, sick leave, holidays, court leave, military leave, and other similar benefits are allowable and are allocated equitably to all federal programs and other activities.

FEDERAL TIMEKEEPING

Brookside Charter School performs the following to meet federal timekeeping requirements:

- Any employee whose time is split between a federal grant and another funding source completes a Personnel Activity Report monthly indicating how much time was spent performing the functions funded by each source. This report is reviewed and approved by the Principal.
- Any employee whose time is funded by a federal source completes a Time Certification Form twice a year which is reviewed and approved by the Principal.
- Any employee who is providing instructional support services to students and is funded by a federal grant, completes a log of the students he or she has worked with and what type of instructional support was provided.

CONFLICTS OF INTEREST/PECUNIARY INTERESTS

Brookside Charter School has approved policy that the Board of Education shall not knowingly enter into a contract with any supplier of goods and/or services under which any Board member, officer, employee, or agent of the school School has any pecuniary or beneficial interest either direct or indirect, unless the person has not solicited the contract or participated in the negotiations leading up to the contract.

Board members and school personnel shall not accept any gifts or favors from vendors which might, in any way, influence their recommendations on the eventual purchase of equipment, supplies or services.

Purchases made by the School do not show any favoritism toward any vendor. Each order is placed in accordance with the policies of the Board on the basis of quality, price, and delivery with past service a factor if all other considerations are equal.

TRAINING FOR FEDERAL FINANCIAL INTERNAL CONTROLS AND PROCEDURES

All new employees will be given proper training for the procedures itemized in this Manual by existing, experienced staff members. The length of training is commensurate with the amount of prior experience of the new employee and will be adequate so he or she fully understands the financial procedures of the School. Employees will receive refresher training as needed.

CONSEQUENCES OF COMPLIANCE FAILURES

All employees are instructed to follow the procedures contained herein. Any employee who does not follow these procedures as instructed will be disciplined in a progressive manner as itemized in the School's Employee Handbook and/or related Education Association contract agreements.

RECEIPT OF HANDBOOK

I have received a copy of the Brookside Charter School Federal Financial Internal Controls and Procedures, and this handbook is the property of Brookside Charter School. I understand this handbook is designed to acquaint me with the current procedures in regards to federal programs. I understand that Brookside Charter School reserves the right to interpret, modify, or eliminate any of these procedures at any time. As a recipient of this handbook, I understand that I am responsible for knowing its contents and any updates.

Employee Signature

Employee Printed Name

Date

(This original signed document will be kept in the employee's personnel file until three years after leaving the School.)