

**LINK COMMUNITY CHARTER SCHOOL
BOARD OF TRUSTEES MEETING
March 13, 2023, 6:30 PM
In-Person AND Via Zoom
Link Community Charter School
23 Pennsylvania Avenue, Newark, New Jersey 07114**

Approved Minutes

LINK COMMUNITY CHARTER SCHOOL MISSION

Link Community Charter School will provide an outstanding elementary and middle school education for learners of all academic abilities by developing the mind, body and spirit through a strong curriculum, experiential learning, immersion in the arts, and an enduring commitment to Core Values; this will allow them to be successful in competitive high schools and become responsible and resourceful citizens who give back to others.

CALL TO ORDER

The regular meeting of the Link Community Charter School Board of Trustees was called to order at 6:43pm.

FLAG SALUTE

OPEN PUBLIC MEETINGS NOTICE: READING OF THE “SUNSHINE LAW” STATEMENT

Adequate notice of this meeting of the LCCS Board of Trustees, setting forth time, date and location, was provided by placing a notice with the *New Jersey Star Ledger* and *nj.com*, *Irvington Herald*, *East Orange Record*, *Orange Transcript*, and *Essex Daily News* on February 21, 2023; by email to the city clerks of, East Orange, Irvington, and Orange, and the county superintendent of education on February 21, 2023 and by mail on February 22, 2023 to the city clerk of Newark; by posting notice on the school website; and by communicating same to the Board of Trustees.

ROLL CALL

Member	Present	Absent
Barkley, Ms.	√	
Barnett, Ms.	√	
Clarke-Avignant, Mrs.	√	
Daughtry, Ms.	√	
Ebanks, Ms.	√	
Fox, Ms.	√	
Key, Mr.	√	
Marshall, Mr.	√	
Naar, Mr.	√	

IN ATTENDANCE: NON-VOTING STAFF/BOARD ATTORNEY

Maria Pilar Paradiso, Head of School
Debbie Paczkowski, Board Recording Secretary
Bima Baje, School Business Administrator
Leslie Baynes, Chief Operating Officer
Christine Martinez, Esq., Board Attorney
Sharon Machrone, Director of Communications

APPROVAL OF MINUTES

Resolution #031323-01: Be it Resolved that the Board of Trustees accepts and approves the minutes of the board meeting held on February 13, 2023.

Moved by Ms. Daughtry

Second by Ms. Barnett

Discussion: None

Vote: Voice; passed unanimously

APPROVAL OF AGENDA

Resolution #031323-02: Be it Resolved that the Board of Trustees accepts and approves the agenda for the board meeting on March 13, 2023.

Moved by Ms. Daughtry

Second by Ms. Barnett

Discussion: None

Vote: Voice; passed unanimously

PRESENTATION

- ACFR FY23, Galleros Robinson CPA's, LLP, Ms. Magdalena Lopez
- Compensation Plan, Mrs. Maria Pilar Paradiso, Head of School & Mrs. Leslie Baynes, Chief Operation Officer
- Strategic Plan, Mrs. Maria Pilar Paradiso, Head of School
- Proposed Budget for SY 2023-2024, Mrs. Maria Pilar Paradiso, Head of School
Mrs. Bima Baje, School Business Administrator
Mrs. Leslie Baynes, Chief Operation Officer

PUBLIC COMMENT

During the course of the board meeting the Board of Trustees offers members of the public an opportunity to address issues regarding the operation of LCCS. The Board reminds those individuals to take this opportunity to identify themselves by name and address and to limit their comments to items listed on the agenda and/or items directly related to the operation of the LCCS. Issues raised by members of the public may or may not be responded to by the Board. All comments will be considered, and a response will be forthcoming if and when appropriate. The Board asks that members of the public be courteous and mindful of the rights of other individuals when speaking. Specifically, comments regarding students and employees of the Board are discouraged and will not be responded to by the Board. Students and employees have specific legal rights afforded by the laws of New Jersey. The Board bears no responsibility, nor will it be liable for any comments made by members of the public. Members of the public should consider their comments in light of the legal rights of those affected or identified in their comments and be aware that they are legally responsible and liable for their comments. Comments by each member of the public choosing to speak are limited to 3 minutes.

CLOSING OF PUBLIC COMMENT

Seeing no members of the public, Mr. Marshall closed the public comment portion of this meeting.

ACKNOWLEDGMENT OF CORRESPONDENCE

None.

HEAD OF SCHOOL

- **Monthly School Update**
See attached.

The following motions were handles with one vote:

Approval of hiring salary guide

Resolution #031323-03: Be it Resolved that the Board of Trustees approves the attached proposed hiring salary guide, as recommended by the head of school.

Approval of longevity bonus

Resolution #031323-04: Be it Resolved that the Board of Trustees approves a longevity bonus in the amount of \$2,500 to be paid to all returning staff entering their 6th year or more of service with Link Community Charter School in the 2023-24 school year, to be paid in equal installments (September 30th, December 31st), as recommended by the head of school.

Approval of re-signing bonus

Resolution #031323-05: Be it Resolved that the Board of Trustees approves a re-signing bonus in the amount of \$1,500 for all existing staff that signs a contract within 2 weeks of being offered a contract for the 2023-24 school year, to be paid in equal installments (September 30th, December 31st), as recommended by the head of school.

Approval of relocation bonus

Resolution #031323-06: Be it Resolved that the Board of Trustees approves a relocation bonus in the amount of \$1,500 to be paid to all new hires for the 2023-24 school year, relocating to New Jersey from another state or country, to be paid in two equal installments (September 30th and December 31st), as recommended by the head of school.

Approval of hiring bonus

Resolution #031323-07: Be it Resolved that the Board of Trustees approves a hiring bonus in the amount of \$2,500 for all new hires for the 2023-24 school year, to be paid in three equal installments during the 23-24 school year (September 30, January 31, June 30), as recommended by the head of school.

Moved by Ms. Daughtry
Seconded by Ms. Barkley
Discussion: None
Vote: Roll call; passed unanimously

Approval of addition to the 2022-2023 personnel list

Resolution #031323-08: Be it Resolved that the Board of Trustees approves the following individual to be added to the Personnel List for the 2022-2023 school year, as recommended by the head of school.

Name	Position	Full Time/ Part Time	Approximate Start Date	SY 2022-23 Hourly Salary
Melissa Ryan	Nurse Substitute	Part Time	03/01/23	\$45.00
Shannon Ryan	Nurse Substitute	Part Time	03/01/23	\$45

Moved by Ms. Daughtry
Seconded by Ms. Barkley
Discussion: None
Vote: Roll call; passed unanimously

Approval of 2023-2024 Personnel List

Resolution #031323-09: Be it Resolved that the Board of Trustees approves the following attached personnel list, as recommended by the head of school.

Moved by Ms. Daughtry

Seconded by Ms. Barkley

Discussion: None

Vote: Roll call; passed unanimously

Ratification of resignation for retirement purposes

Resolution #031323-10: Be it Resolved that the Board of Trustees approves the resignation for retirement purposes of Kathleen Hester, Principal, effective June 30, 2023, as recommended by the head of school.

Moved by Ms. Daughtry

Seconded by Ms. Barkley

Discussion: None

Vote: Roll call; passed unanimously

Approval to amend youth development contract

Resolution #031323-11: Be it Resolved that the Board of Trustees approves the amended contract with Youth Development Clinic Services for the 2022-2023 school year to include a full time (Monday to Friday, 8am-3pm) Behavior Therapist at an hourly rate of up to \$50 on all scheduled school days, effective Monday, January 30, 2023, to be paid with ESSER III funds, as recommended by the head of school.

Moved by Ms. Daughtry

Seconded by Ms. Barkley

Discussion: None

Vote: Roll call; passed unanimously

Affirmation of HIB finding

Resolution #031323-12: Be it Resolved that the Board of Trustees affirms the Head of School's findings of no HIB in HIB case#2022-2023-004, the results which were first reported to the Board of Trustees by the Head of School at the February 13, 2023, meeting. The Board of Trustees hereby directs the head of school to transmit a copy of the Board of Trustee's decision to the affected student's parents.

Moved by Ms. Daughtry

Seconded by Ms. Barkley

Discussion: None

Vote: Roll call; passed unanimously

Approval to amend Resolution #021323-06 approval to amend field trips

Resolution #031323-13: Be it Resolved that the Board of Trustees approves amending Resolution# 021323-06 to change the date as follows, as recommended by the head of school.

Grade	Trip	Date/Time	Location	Funded by	Transportation
1- Masih	Mighty Writers	Thursday, March 16, 2023, 10:30am-11:45am	59 Lincoln Park Newark, NJ	N/A	Walk

Moved by Ms. Daughtry

Seconded by Ms. Barkley

Discussion: None

Vote: Roll call; passed unanimously

Approval of 2022-2023 school calendar changes

Resolution #031323-14: Be it Resolved that the Board of Trustees approves amending the 2022-2023 school district calendar as follows: To Designate May 30 and May 31, 2023, as Holiday/No School pending no unforeseen school closures, as recommended by the head of school.

Moved by Ms. Daughtry

Seconded by Ms. Barkley

Discussion: None

Vote: Roll call; passed unanimously

Approval of stipend

Resolution #031323-15: Be it Resolved that the Board of Trustees approves a stipend for Jasmine Seegers effective February 13, 2023, in the amount of \$10,000 to deliver ELA instruction to all of 7th grade teams during the 2022-2023 school year, as recommended by the head of school.

Moved by Ms. Daughtry

Seconded by Ms. Barkley

Discussion: None

Vote: Roll call; passed unanimously

Approval of leave

Resolution #031323-16: Be it Resolved that the Board of Trustees approves an unpaid leave of absence on FMLA with benefits for Employee #152, effective March 31, 2023, through April 28, 2023, as recommended by the head of school.

Moved by Ms. Daughtry

Seconded by Ms. Barkley

Discussion: None

Vote: Roll call; passed unanimously

Education Committee

- **Committee Report**
See attached.

Governance Committee

- **Committee Report**
See attached.

Approval of school calendar

Resolution #031323-17: Be it Resolved that the Board of Trustees approves the attached calendar for the 2023-2024 school year, as recommended by the governance committee.

Moved by Ms. Barkley

Seconded by Ms. Daughtry

Discussion: None

Vote: Roll call; passed unanimously

Approval of the second reading and adoption of policies and regulations revision

Resolution #031323-18: Be it Resolved that the Board of Trustees approves the second reading and adoption of the revision to the following policies and regulations, as recommended by the Governance Committee:

- P 0152 Board Officers (Revised, Recommended)
- P 0161 Call, Adjournment, and Cancellation (Revised, Recommended)
- P 0162 Notice of Board Meetings (Revised, Recommended)
- P 2423 Bilingual and ESL Education (Revised, Mandated)
- R 2423 Bilingual and ESL Education (Revised, Mandated)
- P 2425 Emergency Virtual or Remote Instruction Program (Revised, Mandated)
- R 2425 Emergency Virtual or Remote Instruction Program (New, Mandated)
- P 5200 Attendance (Revised, Mandated)
- R 5200 Attendance (Revised, Mandated)
- P 5512 Harassment, Intimidation, or Bullying (Revised, Mandated)
- P 8140 Student Enrollments (Revised, Mandated)
- P 8330 Student Records (Revised, Mandated)
- R 8330 Student Records (Revised, Mandated)
- R 8420.2 Bomb Threats (Revised, Mandated)
- R 8420.7 Lockdown Procedures (Revised, Mandated)
- R 8420.10 Active Shooter (Revised, Mandated)

Moved by Ms. Daughtry

Seconded by Ms. Barkley

Discussion: None

Vote: Roll call; passed unanimously

Community Engagement Committee

- **Committee Report**
No report.

Finance Committee

- **Committee Report**
See attached.

The following motions were handles with one vote:

Approval of audit

Resolution #031323-19: Be it Resolved that the Board of Trustees accepts, on the recommendation of the school business administrator, the audit report for the year ending June 30, 2022, as prepared and presented by Galleros Robinson CPAs, LLP this evening.

Approval of annual fiscal questionnaire

Resolution #031323-20: Be it Resolved that the Board of Trustees approves the Annual FY2022 Charter/Renaissance School Fiscal Questionnaire, as recommended by the school business administrator.

Moved by Ms. Daughtry

Seconded by Ms. Barkley

Discussion: None

Vote: Roll call; passed unanimously

Approval of budget

Resolution #031323-21: Be it Resolved that the Board of Trustees approves the attached budget for the 2023-2024 school year, as recommended by the school business administrator.

Moved by Ms. Daughtry

Seconded by Ms. Barkley

Discussion: None

Vote: Roll call; passed unanimously

The following motions were handles with one vote:**Approval of financial reports**

Resolution #031323-22: Be it Resolved that the Board of Trustees accepts and approves the Board Secretary Report and the Treasurer's Report for the month ending February 28, 2023, as recommended by the school business administrator.

Approval of bills for payment

Resolution #031323-23: Be it Resolved that the Board of Trustees approves for payment the bills for goods and services provided to Link Community Charter School as listed in the attached Bill List, as recommended by the school business administrator.

Approval of budget transfer

Resolution #031323-24: Be it Resolved that the Board of Trustees approves the attached budget transfer, as recommended by the school business administrator.

Moved by Ms. Daughtry

Seconded by Ms. Barkley

Discussion: None

Vote: Roll call; passed unanimously

OLD BUSINESS

None.

NEW BUSINESS**Approval of additional bills for payment**

Resolution #031323-25: Be it Resolved that the Board of Trustees approves the following additional bills for payment, as recommended by the school business administrator.

Bill	Check Number	Amount
Delta T	#4975	\$28,229.20
La Hermosa	#4976	\$6,000.00

Moved by Ms. Daughtry

Seconded by Ms. Barkley

Discussion: None

Vote: Roll call; passed unanimously

Approval of referral bonus

Resolution #031323-26: Be it Resolved that the Board of Trustees approves a referral bonus in the amount of \$500-\$750 range for staff referrals as a recruitment vehicle, as recommended by the head of school.

Moved by Ms. Daughtry

Seconded by Ms. Barkley

Discussion: None

Vote: Roll call; passed unanimously

EXECUTIVE SESSION

WHEREAS, the LCCS Board of Trustees from time to time must convene into Executive Session to discuss confidential matters including but not limited to personnel issues, legal matters, and/or student issues.

WHEREAS, the LCCS Board of trustees has on its agenda for the meeting being held on March 13, 2023, issues on personnel matters, which must be discussed in a confidential closed session.

NOW THEREFORE BE IT RESOLVED, the Board shall move into Executive Session to discuss the above-mentioned matters.

BE IT FURTHER RESOLVED, that the minutes of the executive session will provide as much information as possible without violating any applicable privilege or confidentiality so that the public can understand what was discussed and when available what the Board decision was.

BE IT FURTHER RESOLVED, that the minutes of the executive session will be released to the public in an appropriately redacted form within a reasonable period of time.

BE IT FURTHER RESOLVED, that the redacted portion of the executive session minutes will not be released until such time as the privilege or confidentiality is no longer applicable.

Moved by Ms. Daughtry

Seconded by Ms. Barkley

Discussion: None

Vote: Roll Call; passed unanimously

The board moved to Executive Session at 9:03pm.

The board returned to the regular meeting at 9:21pm.

ANNOUNCEMENTS

The next regular board meeting is April 24, 2023.

Financial disclosures have been sent out, please fill it out and submit to Bima.

MOTION TO ADJOURN

Moved by Ms. Daughtry

Seconded by Ms. Barkley

Vote: Voice; passed unanimously

The meeting was adjourned at 9:26 pm.

These minutes represent a record of actions taken by the Board of Trustees during the meeting and a summary of the discussions that took place. The minutes are not intended to be, nor are they, a verbatim record of the discussion on a particular item.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Debra Paczkowski", with a long horizontal flourish extending to the right.

Debra Paczkowski, Board Recording Secretary

Date: March 14, 2023

Approved by the Link Community Charter School Board of Trustees: April 24, 2023

LINK COMMUNITY CHARTER SCHOOL
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
JUNE 30, 2022

PREPARED BY
Link Community Charter School

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

TABLE OF CONTENTS

PAGE NO.

INTRODUCTORY SECTION

Letter of Transmittal	1-4
Organizational Chart	5
Roster of Officials	6
Consultants and Advisors	7

FINANCIAL SECTION

Independent Auditor's Report	8-11
------------------------------------	------

Required Supplementary Information – Part I Management's Discussion and Analysis	12-17
---	--------------

Basic Financial Statements

A. Charter School-Wide Financial Statements:

A-1 Statement of Net Position	18
A-2 Statement of Activities	19

B. Fund Financial Statements:

Governmental Funds:	
B-1 Balance Sheet	20
B-2 Statement of Revenues, Expenditures and Changes in Fund Balances	21
B-3 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	22

Proprietary Funds:

B-4 Statement of Net Position	23
B-5 Statement of Revenues, Expenses and Changes in Fund Net Position	24
B-6 Statement of Cash Flows	25

Fiduciary Funds:

B-7 Statement of Fiduciary Net Position	N/A
B-8 Statement of Changes in Fiduciary Net Position	N/A

Notes to the Basic Financial Statements	26-62
--	--------------

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

TABLE OF CONTENTS

PAGE NO.

Required Supplementary Information – Part II

C. Budgetary Comparison Schedules:

C-1 Budgetary Comparison Schedule—General Fund.....	63-64
C-2 Budgetary Comparison Schedule-Special Revenue Fund	65

Notes to the Required Supplementary Information – Part II

C-3 Budget-to-GAAP Reconciliation	66
---	----

Required Supplementary Information – Part III

L. Schedules Related to Accounting and Reporting for Pensions (GASB 68)

L-1 Schedule of the Charter School Proportionate Share of the Net Pension Liability - PERS.....	67
L-2 Schedule of Charter School Contributions - PERS	68
L-3 Schedule of the Charter School Proportionate Share of the Net Pension Liability - TPAF	69
L-4 Schedule of the Charter School's Contribution Teachers' Pension and Annuity Fund (TPAF)	N/A
L-5 Notes to Required Supplementary Information	70

M. Schedules Related to Accounting and Reporting for OPEB (GASB 75)

M-1 Schedule of Changes in the Charter School's OPEB Liability and Related Ratios	71
--	----

Other Supplementary Information

D. School Based Budget Schedules	N/A
--	-----

E. Special Revenue Fund:

E-1 Combining Schedule of Program Revenues and Expenditures Special Revenue Fund – Budgetary Basis.....	72
--	----

F. Capital Projects Fund	N/A
--------------------------------	-----

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

TABLE OF CONTENTS

PAGE NO.

G. Proprietary Funds:

Enterprise Fund:

G-1 Combining Schedule of Net Position	73
G-2 Combining Schedule of Revenues, Expenses and Changes in Fund Net Position	74
G-3 Combining Schedule of Cash Flows	75

H. Fiduciary Funds:

H-1 Combining Statement of Fiduciary Net Position	N/A
H-2 Combining Statement of Changes in Fiduciary Net Position	N/A
H-3 Student Activity Agency Fund Schedule of Receipts and Disbursements	N/A
H-4 Payroll Agency Fund Schedule of Receipts and Disbursements	N/A

I. Long-Term Debt 76

I-1 Schedule of Serial Bonds	N/A
I-2 Schedule of Obligations under Leases	77
I-3 Debt Service Fund Budgetary Comparison Schedule	N/A

STATISTICAL SECTION (Unaudited)

Introduction to the Statistical Section

Financial Trends

J-1 Net Position by Component	78
J-2 Changes in Net Position	79-80
J-3 Fund Balances – Governmental Funds	81
J-4 Changes in Fund Balances – Governmental Funds	82
J-5 General Fund – Other Local Revenue by Source	N/A

Revenue Capacity

J-6 – J-9	N/A
-----------------	-----

Debt Capacity

J-10 – J-13	N/A
-------------------	-----

Demographic and Economic Information⁸

J-14 Demographic and Economic Statistics	83
J-15 Principal Employers	84

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

TABLE OF CONTENTS

	<u>PAGE NO.</u>
Operating Information	
J-16 Full-time Equivalent Charter School Employees by Function/Program	85
J-17 Operating Statistics	86
J-18 School Building Information	87
J-19 Schedule of Allowable Required Maintenance Expenditures by School Facility	N/A
J-20 Insurance Schedule	88
J-21 Charter School Performance Framework, Financial Performance, Fiscal Ratios	89
SINGLE AUDIT SECTION	
K-1 Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	90-91
K-2 Independent Auditor's Report on Compliance with Requirements Applicable to Each Major State Program and Internal Control Over Compliance in Accordance with New Jersey OMB Circular Letter 15-08	92-95
K-3 Schedule of Expenditures of Federal Awards, Schedule A	96
K-4 Schedule of Expenditures of State Financial Assistance, Schedule B	97
K-5 Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance	98-99
K-6 Schedule of Findings and Questioned Costs	99-103
K-7 Summary Schedule of Prior Year Audit Findings	104



March 13, 2023

Ms. Angelica Allen-McMillan, Ed.D
Acting Commissioner
New Jersey Department of Education
100 Riverview Executive Plaza
CN – 500
Trenton, New Jersey 08625-0500

Dear Ms. Allen-McMillan:

We are pleased to present to you the Annual Comprehensive Financial Report (ACFR) of the Link Community Charter School (Charter School) for the fiscal year ended June 30, 2022. This ACFR includes the Charter School's Basic Financial Statements prepared in accordance with Governmental Accounting Standards Board Statement 34.

The Charter School has elected to adopt this new financial reporting model which we believe will provide all users of this document with much more useful financial and statistical information than ever before. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the Board of Trustees (Board).

To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the Charter School. This report will provide the taxpayers of the Link Community Charter School with comprehensive financial data in a format enabling them to gain an understanding of the Charter School's financial affairs.

The Comprehensive Annual Financial Report is presented in four sections as follows:

- The Introductory Section contains a table of contents, Letter of Transmittal, List of Principal Officials, and an Organizational Chart of the Charter School;
- The Financial Section begins with the Independent Auditor's Report and includes the Management's Discussion and Analysis, the Basic Financial Statements and Notes providing an overview of the Charter School's financial position and operating results, and other schedules providing detailed budgetary information;
- The Statistical Section includes selected economic and demographic information, financial trends, and the fiscal capacity of the Charter School, generally presented on a multi-year basis;
- The Single Audit Section — The Charter School is required to undergo an annual single audit in conformity with the provisions of the New Jersey OMB's Letter Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*". Information related to this single audit, including the independent auditor's report on the internal control and compliance with applicable laws, regulations, contracts and grants, along with findings and questioned costs, are included in the single audit section of this report.

Charter School Organization

The Board of Trustees (the “Board”) is comprised of nine voting members. The voting members are elected to oversee that the Charter School operates in compliance with statute and administrative code. Voting members of the Board serve as the official governing body of the school charged with policy making, fiscal oversight, and accountability for student academic achievement results of the Charter School. Voting members adopt the annual budget and directly approve all expenditures which serve as the basis for control for the authorization of all expenditures of Charter School tax money which in turn support the Charter School’s business to promote academic achievement. Non-voting members include the Charter School’s Principal and Vice-Principal, School Business Administrator/Board Secretary, and Board Attorney.

The Principal and Head of School of the Charter School is responsible to the Board for the implementation and administration of all educational and support operations. The School Business Administrator/Board Secretary is the chief financial officer of the Charter School and is responsible to the Board for maintaining all financial records, issuing warrants in payment of liabilities incurred by the Charter School, acting as custodian of all Charter School funds, and investing idle funds as permitted by New Jersey Law.

1. **REPORTING ENTITY AND ITS SERVICES:** The Link Community Charter School is an independent reporting entity within the criteria adopted by the Government Auditing Standards Board (GASB) as established by GASB Statement No. 14. All funds and account groups of the Charter School are included in this report. The Charter School’s Board of Trustees, constitutes the Charter School’s reporting entity.

The Link Community Charter School (Charter School) provides a full range of educational services appropriate to Kindergarten, Grades 5, 6, 7 and 8. These services include regular, as well as special education and basic skills instruction. The Charter School completed the 2021-2022 school year with an enrollment of 330 students. Next year we will reach our maximum capacity. By every indicator, the Charter School is a successful young charter school with great promise for the future. With a focus on leadership, civics, community service and academics, The Charter School maintains a large waiting list for entrance and is armed with a strong Board, experienced staff, significant seed funding, a well-developed mission and accompanying core values.

2. **MAJOR INITIATIVES:** With a 44-year independent school legacy, Link Community Charter School was approved for conversion to a public charter school on July 15, 2014, only the second approved conversion in the state of New Jersey. Given its longstanding history, LCCS is uniquely positioned with a strong tradition of academic excellence, immersion in the arts, exposure to eye- opening experiences, placement in competitive high schools, and service to the community. Converting to a public charter school provided an opportunity to grow the school and thus increase student enrollment with the addition of 5th and 6th grades. In the 2021-2022 school year, in addition to undertaking all regular operations and programming, LCCS worked on the following major initiatives:
 - a. Continue implementation of math initiative with Year II of the Plan.
 - b. Examine best practices and develop comprehensive teacher recruitment plan.
 - c. Strengthen school culture through improved leadership staffing/roles, communication, student discipline systems, and support for classified students.
 - d. Secure outdoor space for recreation and/or physical education.

3. **INTERNAL ACCOUNTING CONTROLS:** Management of the Charter School is responsible for establishing and maintaining an internal control designed to ensure that the assets of the Charter School are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). Internal control is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal and state financial assistance, the Charter School is responsible for ensuring that adequate internal controls are in place to ensure compliance with applicable laws and regulations related to those programs. Internal control is also subject to periodic evaluation by the Charter School's management.

As part of the Charter School's single audit described earlier, tests are made to determine the adequacy of internal controls, including that portion related to federal and state financial assistance programs, as well as to determine that the Charter School has complied with applicable laws and regulations.

4. **BUDGETARY CONTROLS:** In addition to internal accounting controls, the Charter School maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the voters of the municipality. Annual appropriated budgets are adopted for the general fund and the special revenue fund. The final budget amount, as amended for the fiscal year, is reflected in the financial section.

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either cancelled or are included as re-appropriations of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as reservations of fund balance at June 30, 2022.

5. **CASH MANAGEMENT:** The investment policy of the Charter School is guided in large part by state statute as detailed in "Notes to Financial Statements" Notes 1 and 3. The Charter School had adopted a cash management plan which requires it to deposit funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act ("GUDPA"). GUDPA was enacted in 1970 to protect Government Units from a loss of funds on deposit with a failed banking institution in New Jersey. The law requires governmental units to deposit public funds only in public depositories located in New Jersey, where the funds are secured in accordance with the Act.

6. **RISK MANAGEMENT:** The Board carries various forms of insurance, including but not limited to general liability, directors and officers insurance and workmen's compensation.

7. **OTHER INFORMATION:**

Independent Audit

State statute requires an annual audit by independent certified public accountants or registered municipal accountants. The Charter School appointed the accounting firm of Galleros Robinson CPAs, LLP. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the New Jersey OMB Circular Letter 15-08.

The auditor's report on the basic financial statements, combining and individual fund statements, and schedules are included in the financial section of this report. The auditor's reports' related specifically to the single audit are included in the single audit section of this report.

8. **ACKNOWLEDGMENTS:** We would like to express our appreciation to the members of the Link Community Charter School Board of Trustees for their concern in providing fiscal accountability to the citizens and taxpayers of the Charter School and thereby contributing their full support to the development and maintenance of our financial operation. The preparation of this report could not have been accomplished without the efficient and dedicated services of our financial, accounting and administrative staff.

Respectfully submitted,

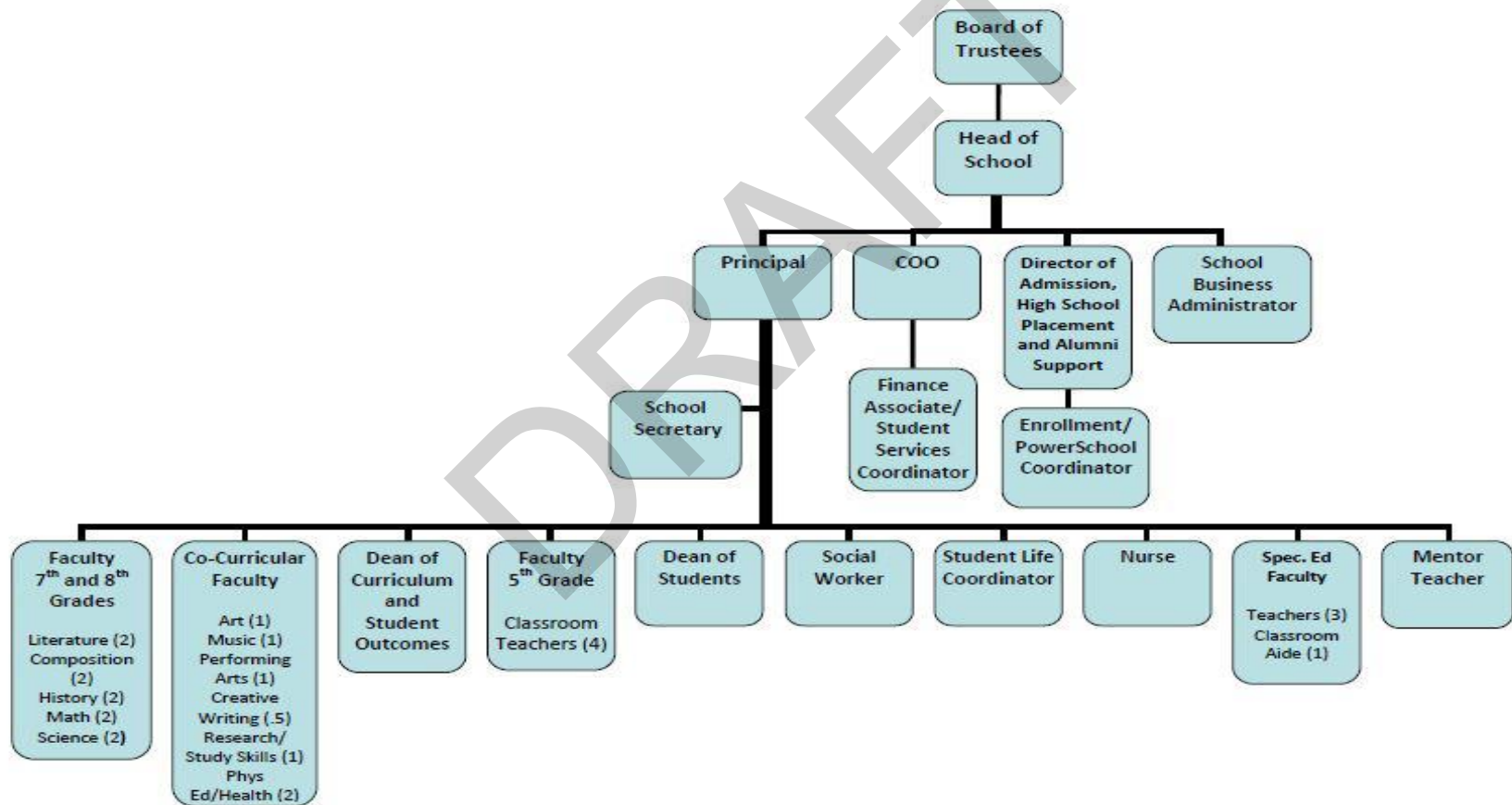


Bima Baje
School Business Administrator

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

ORGANIZATIONAL CHART

JUNE 30, 2022



**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

ROSTER OF OFFICIALS

JUNE 30, 2022

MEMBERS OF THE BOARD OF TRUSTEES	TERM
Richard Mashall, Chairperson	6/30/24
Kaitlin Barkley, Vice Chairperson	6/30/23
Brenda Daughtry, Member	6/30/22
Denise O'Donaghue-Smith, Member	7/1/23
Susana Holguin-Veras, Member	7/1/23
Regina Covington, Member	6/30/22
Shawna Ebanks, Member	6/30/22
John Petrillo, Member	6/30/22
Revelle Clarke-Avignant, Member	6/30/23
Garth Naar, Member	6/30/24

OTHER OFFICIALS (non-voting)

Maria Pilar Paradiso, Head of School
Bima Baje, School Business Administrator
Christine Martinez, Esq., Board Attorney
Debbie Paczkowski, Board Recording Secretary

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

CONSULTANTS AND ADVISORS

JUNE 30, 2022

Independent Auditor

Galleros Robinson CPAs, LLP
115 Davis Station Rd
Cream Ridge, NJ 08514

Legal Counsel

Machado Law Group, LLC
Attorneys at Law
136 Central Avenue 2nd Floor
Clark, New Jersey 07066

Official Depository

TD Bank
105-109 Mulberry Street
Newark, New Jersey 07102

FINANCIAL SECTION

DRAFT



INDEPENDENT AUDITOR'S REPORT

The Honorable President and
Members of the Board of Trustees
Link Community Charter School
County of Essex
Newark, New Jersey

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Link Community Charter School (the Charter School), in the County of Essex, State of New Jersey, as of and for the fiscal year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the Charter School's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Link Community Charter School, in the County of Essex, State of New Jersey as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Charter School, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As discussed in Note 2 to the financial statements during the fiscal year ended June 30, 2022, the Charter School adopted new accounting guidance, Government Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

INDEPENDENT AUDITOR'S REPORT - CONTINUED

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Charter School's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, the *Government Auditing Standards* and the audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, the *Government Auditing Standards* and the audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Charter School's ability to continue as a going concern for a reasonable period of time.

INDEPENDENT AUDITOR'S REPORT - CONTINUED

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the information listed under Required Supplementary Information in the accompanying table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the Charter School's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance (Schedules) are also presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and New Jersey OMB's Letter Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, respectively, and are also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

INDEPENDENT AUDITOR'S REPORT - CONTINUED

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 13, 2023 on our consideration of the Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Charter School's internal control over financial reporting and compliance.

Leonora Galleros, CPA
Public School Accountant
PSA No. 20CS00239400

Galleros Robinson CPAs, LLP
Certified Public Accountants

March 13, 2023
Cream Ridge, New Jersey

REQUIRED SUPPLEMENTARY INFORMATION

PART I

MANAGEMENT'S DISCUSSION AND ANALYSIS

LINK COMMUNITY CHARTER SCHOOL (COUNTY OF ESSEX, NEW JERSEY)

MANAGEMENT’S DISCUSSION AND ANALYSIS

The Management’s Discussion and Analysis (MD&A) provides an analysis of the Charter School’s overall financial position and results of operations.

Introduction

This section of the Link Community Charter School’s (the “Charter School”) annual financial report presents our discussion and analysis of the Charter School’s financial performance and provides an overview of the Charter School’s financial activities for the fiscal year ended June 30, 2022. It should be read in conjunction with the transmittal letter at the front of this report and the Charter School’s financial statements, which follow this section.

The MD&A is an element of the reporting Model adopted by the Governmental Accounting Standards Board (GASB).

Financial Highlights

Key Financial highlights for the fiscal year 2022 are as follows:

- General revenues accounted for \$5.32 million or 66% of all revenues. Program specific revenues in the form of charges for services and operating grants and contributions accounted for \$2.78 million or 34% of total revenues of \$8.09 million.
- The Charter School had \$8.42 million in expenses; only \$2.78 million of these expenses were offset by program specific charges for services, grants or contributions. General revenues of \$5.32 million were not adequate to provide for these programs.
- Among governmental funds, the General Fund had \$6.51 million in revenues and \$6.69 million in expenditures.

Basic Financial Statements

This annual report consists of a series of basic financial statements, required supplementary information, other supplementary information and notes to those statements and information.

The report is organized so the reader can understand the Charter School as a financial whole, or as an entire operating entity. The first two basic financial Statements, the Statement of Net Position and the Statement of Activities, are governmental-wide financial statements and provide overall information about the activities of the entire Charter School, presenting both an aggregate view of the Charter School’s finances and a long-term view of those finances.

Fund Financial Statements

The remaining basic financial statements are fund financial statements that focus on the individual parts of the government, reporting the Charter School’s operation in more detail than the government-wide statements. The fund financial statements also look at the Charter School’s most significant funds with all other non-major funds presented in total in a single column. For the Charter School, the General Fund is the most significant fund.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

MANAGEMENT’S DISCUSSION AND ANALYSIS - CONTINUED

The governmental funds statements tell how general government services were financed in the short-term as well as what remains for future spending.

Proprietary fund statements offer short and long-term financial information about the activities; the government operates like a business, such as food service.

Fiduciary fund statements provide information about financial relationship in which the Charter School acts solely as a trustee or agent for the benefits of other, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of Required Supplementary Information that further explains and supports the information in the financial statements.

Statement of Net Position and Statements of Activities

While this report contains the funds used by the Charter School to provide programs and activities, the view of the Charter School as a whole looks at all financial transactions and asks the question, “how did we do financially during fiscal year 2022?” The Statement of Net Position and the Statement of Activities answer this question. These statements include all the Charter School’s assets and liabilities using the accrual basis of accounting similar to the accounting system used by most private sector companies. These bases of accounting take into account all of the current year’s revenues and expenses regardless of when cash was received or paid.

These two statements report the Charter School’s net assets and changes in those assets. This change in net position is important because it identifies whether the financial position of the Charter School has improved or diminished for the Charter School as a whole. This change is the result of many factors some financial, some not. Financial factors represent increases in federal and state funding that resulted from the increase in enrollment noted for the fiscal year ended June 30, 2022. These factors are presented in our discussions on the Charter School as a whole. Non-financial factors include the property tax base of the School District where the Charter School is located, current educational funding laws in New Jersey, facilities conditions, required educational programs, and other factors. In the Statements of Net Position and the Statements of Activities, the Charter School is divided into two distinct kinds of activities:

Governmental Activities – Most of the Charter School’s programs and services are reported here including instructional, extracurricular activities, curriculum, staff development, special education and other support services, operation and maintenance of plant, pupil transportation, health services and general administration.

Business-Type Activity – Services are provided on a charge for goods or services or reimbursement basis to recover the expenses of the goods or services provided. The Food Service enterprise fund is reported as a business activity.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED

Reporting the School Charter School's Most Significant Funds

Fund Financial Statements

Fund financial reports provide detailed information about the Charter School's major funds, not the Charter School as a whole. Funds are accounting devices that the Charter School uses to keep track of a multitude of financial transactions. The Charter School's only major governmental fund is the General Fund.

Governmental Funds

Most of the Charter School's activities are reported in governmental funds, which focus on how monies flow into and out of those funds and the balances left at fiscal year-end for spending in future periods. These funds are reported using an accounting method called modified accrual accounting which measures cash and all other financial assets that can readily be converted to cash.

The governmental fund statement provides a detailed short-term view of the Charter School's general government operations and the basic services it provides.

Governmental fund information helps determine whether there are sufficient financial resources that can be spent in the near future to finance educational programs. The relationship, or differences, between governmental activities reported in the Statement of Net Position and the Statement of Activities and the governmental funds are reconciled in the financial statements.

Enterprise Fund

The enterprise fund uses the same basis of accounting as business-type activities; therefore, these statements are essentially the same.

The Charter School as a Whole

The perspective of the Statement of Net Position is of the Charter School as a whole. The table below provides a summary of the Charter School's net position at June 30, 2022.

The total net position of the Charter School decreased by \$0.32 million during the current fiscal year. The decrease includes the net impact of prior period adjustments of \$0.03 million which is composed of a decrease in net position of \$0.67 due to the adoption of GASB 87, *Leases* and an increase in net asset of \$0.70 million due to expense reporting error.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED

The table that follows reflects the net position for fiscal year 2022.

	Governmental Activities	Business Type Activities	Total
Assets			
Current Assets	\$ 2,653,579	\$ 88,833	\$ 2,742,412
Right-of-use assets, net	1,404,298	-	1,404,298
Capital Assets, net	-	2,629	2,629
Total Assets	<u>4,057,877</u>	<u>91,462</u>	<u>4,149,339</u>
Deferred outflow of resources	<u>583,909</u>	<u>-</u>	<u>583,909</u>
Liabilities			
Current Liabilities	748,693	-	748,693
Noncurrent Liabilities	<u>2,800,894</u>	<u>-</u>	<u>2,800,894</u>
Total Liabilities	<u>3,549,587</u>	<u>-</u>	<u>3,549,587</u>
Deferred inflow of resources	<u>1,643,715</u>	<u>-</u>	<u>1,643,715</u>
Net Position			
Invested in Right-of-use Assets, net of related debt	(124,190)	-	(124,190)
Invested in Capital Assets, net of related debt	-	2,629	2,629
Restricted for Student Activities	12,703	-	12,703
Unrestricted	<u>(440,029)</u>	<u>88,833</u>	<u>(351,196)</u>
Total Net Position	<u>\$ (551,516)</u>	<u>\$ 91,462</u>	<u>\$ (460,054)</u>

The Charter School's combined net position was \$(0.46) million at June 30, 2022.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED

The table that follows reflects the change in net position for fiscal year 2022 and 2021.

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program Revenues:						
Charge for Services	\$ -	\$ -	\$ -	\$ 111,385	\$ -	\$ 111,385
Operating Grants and Contributions	2,513,497	1,956,764	263,321	54	2,776,818	1,956,818
Total Program Revenues	2,513,497	1,956,764	263,321	111,439	2,776,818	2,068,203
General Revenues:						
Local Aid	682,433	702,315	-	-	682,433	702,315
Federal and State Aid	4,688,612	5,203,094	-	-	4,688,612	5,203,094
Other funding uses	(67,447)	-	-	-	(67,447)	-
Miscellaneous	9,669	863,410	-	-	9,669	863,410
Total General Revenues	5,313,267	6,768,819	-	-	5,313,267	6,768,819
Total Revenues	7,826,764	8,725,583	263,321	111,439	8,090,085	8,837,022
Expenditures:						
Instructions	5,210,338	\$ 4,625,255	-	-	5,210,338	4,625,255
Administrative	1,856,302	2,257,408	-	-	1,856,302	2,257,408
Support services	753,992	598,245	-	-	753,992	598,245
Capital outlay	37,040	9,673	-	-	37,040	9,673
Amortization of right-of-use asset	328,005	-	-	-	328,005	-
Depreciation	1,440	2,881	-	-	1,440	2,881
Food Service	-	-	227,362	145,378	227,362	145,378
Total Expenditures	8,187,117	7,493,462	227,362	145,378	8,414,479	7,638,840
Change in Net Position	\$ (360,353)	\$ 1,232,121	\$ 35,959	\$ (33,939)	\$ (324,394)	\$ 1,198,182

Governmental Activities

The Statement of Activities reflects the cost of program services and the charges for services and operating grants and contributions offsetting those services. The table below, for government activities, indicates the total cost of services and the net cost of services. It identifies the cost of these services supported by unrestricted state entitlements for the fiscal year ended June 30, 2022.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED

	Total Cost of Services	Grants/ Contributions	Net Cost of Services
Instruction	\$ 5,210,338	\$ 1,608,811	\$ (3,601,527)
Administrative	1,856,302	344,059	(1,512,243)
Support services	753,992	560,627	(193,365)
Unallocated:			
Capital outlay	37,040	-	(37,040)
Other financing uses	328,005	-	(328,005)
Depreciation	1,440	-	(1,440)
Total Expenses	<u>\$ 8,187,117</u>	<u>\$ 2,513,497</u>	<u>\$ (5,673,620)</u>

Business-Type Activity

The business-type activities of the Charter School are the food service operation and after care. These programs had revenues of \$0.26 million and operating expenses of \$0.23 million for fiscal year 2022.

The Charter School's Funds

The Charter School's governmental funds are accounted for using the modified accrual basis of accounting. All governmental funds had revenues of \$7.60 million and expenditures of \$7.79 million.

General Fund Budgeting Highlights

The Charter School's budget is prepared according to New Jersey law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the general fund.

During the course of fiscal year 2022, the Charter School amended its General Fund budget as needed. The Charter School uses state-aid and other revenue-based budget. The budgeting systems are designed to tightly control total budget, but provide flexibility for Charter School management teams.

For the General Fund, final budgeted revenues were \$6.83 million which included a local tax levy of \$0.92 million. Expenditures and financing uses were budgeted at \$6.96 million.

In its fiscal year 2021-2022, actual revenues were \$6.51 million and expenditures were \$6.69 million.

The Charter School reimbursement for the employer's share of social security contributions for TPAF members for the fiscal year ended June 30, 2022 amounted to \$0.20 million. On-behalf TPAF payments for post-retirement medical benefits for the fiscal year ended June 30, 2022 amounted to \$0.93 million.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

MANAGEMENT’S DISCUSSION AND ANALYSIS - CONTINUED

Capital Assets

At the end of fiscal year 2022, the Charter School had \$2,629 invested in capital assets.

Right-of-use Assets

At the end of fiscal year 2022, the Charter School had \$1.4 million of right-of-use assets, net which pertain to leased school building and copiers.

Long-term Liabilities

At the end of fiscal year 2022, long-term liabilities are as follow:

Net pension liability	\$ 1,272,406
Lease liabilities	<u>1,528,488</u>
Total	<u>\$ 2,800,894</u>

Economic Factors and Next Year’s Budget

The State of New Jersey continues to face serious budgetary constraints. These impacts the amount of state aid allocated to charter schools. This reality was taken into account when adopting the general fund budget for 2021-2022. Nothing was done to compromise the quality of the programs in place in our Charter School during the regular instructional day. The budget was prepared to ensure that all students have the textbooks, materials supplies, equipment and programs they need to meet New Jersey’s Core Curriculum Content Standards.

Contacting the Charter School’s Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the Charter School’s finances and to reflect the Charter School’s accountability for the monies it receives. Questions about this report or additional financial information needs should be directed to: Link Community Charter School, Business Office, 23 Pennsylvania Avenue, Newark, New Jersey 07102.

BASIC FINANCIAL STATEMENTS

DRAFT

CHARTER SCHOOL-WIDE FINANCIAL STATEMENTS

This Statement of Net Position and the Statement of Activities display information about the Charter School as a whole. The Statement of Net Position presents the financial condition of the government and business-type activities of the Charter School at fiscal year-end. The Statement of Activities presents a comparison between direct expense and program revenues for each program or function of the Charter School's governmental and business-type activities.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

STATEMENT OF NET POSITION

JUNE 30, 2022

	Governmental Activities	Business-type Activities	Total
Assets			
Current Assets:			
Cash and cash equivalents	\$ 1,597,700	\$ 23,537	\$ 1,621,237
Accounts receivable	1,097,425	19,200	1,116,625
Security deposit	4,550	-	4,550
Interfund receivables (internal)	(46,096)	46,096	-
Total current assets	<u>2,653,579</u>	<u>88,833</u>	<u>2,742,412</u>
Capital Assets:			
Machinery and equipment	14,404	10,720	25,124
Less: Accumulated depreciation and amortization	<u>14,404</u>	<u>8,091</u>	<u>22,495</u>
Net capital assets	<u>-</u>	<u>2,629</u>	<u>2,629</u>
Right-of-Use Assets			
Leased building	1,912,662	-	1,912,662
Leased copiers	<u>138,418</u>	<u>-</u>	<u>138,418</u>
	2,051,080	-	2,051,080
Less: Accumulated depreciation and amortization	<u>646,782</u>	<u>-</u>	<u>646,782</u>
Net right-of-use assets	<u>1,404,298</u>	<u>-</u>	<u>1,404,298</u>
Total assets	<u>4,057,877</u>	<u>91,462</u>	<u>4,149,339</u>
Deferred Outflow of Resources	<u>583,909</u>	<u>-</u>	<u>583,909</u>
Liabilities			
Current Liabilities:			
Accounts payable	461,896	-	461,896
Intergovernmental payable			
State	254,694	-	254,694
Payroll deductions and withholdings	32,103	-	32,103
Deferred revenue	-	-	-
Total current liabilities	<u>748,693</u>	<u>-</u>	<u>748,693</u>
Long-term Liabilities:			
Due within one year	440,149	-	440,149
Due in more than one year	<u>2,360,745</u>	<u>-</u>	<u>2,360,745</u>
Total long-term liabilities	<u>2,800,894</u>	<u>-</u>	<u>2,800,894</u>
Total liabilities	<u>3,549,587</u>	<u>-</u>	<u>3,549,587</u>
Deferred Inflow of Resources	<u>1,643,715</u>	<u>-</u>	<u>1,643,715</u>
Net Position			
Invested in right-of-use assets, net of related debt	(124,190)	-	(124,190)
Invested in capital assets, net of related debt	-	2,629	2,629
Restricted for:			
Student activities	12,703	-	12,703
Unrestricted	<u>(440,029)</u>	<u>88,833</u>	<u>(351,196)</u>
Total net position	<u>\$ (551,516)</u>	<u>\$ 91,462</u>	<u>\$ (460,054)</u>

LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	Totals
Governmental activities:						
Instruction	\$ 5,210,338	\$ -	\$ 1,608,811	\$ (3,601,527)	\$ -	\$ (3,601,527)
Administrative cost	1,856,302	-	344,059	(1,512,243)	-	(1,512,243)
Support services	753,992	-	560,627	(193,365)	-	(193,365)
Unallocated:						
Capital outlay	37,040	-	-	(37,040)	-	(37,040)
Amortization of right-of-use asset	328,005	-	-	(328,005)	-	(328,005)
Depreciation	1,440	-	-	(1,440)	-	(1,440)
Total governmental activities	8,187,117	-	2,513,497	(5,673,620)	-	(5,673,620)
Business-type activities:						
Food service	227,362	-	263,321	-	35,959	35,959
Total primary government	\$ 8,414,479	\$ -	\$ 2,776,818	(5,673,620)	35,959	(5,637,661)
General revenues:						
Local sources				682,433	-	682,433
State sources				4,688,612	-	4,688,612
Other financing uses				(67,447)	-	(67,447)
Miscellaneous				9,669	-	9,669
Total General Revenues				5,313,267	-	5,313,267
Changes in net position				(360,353)	35,959	(324,394)
Net position - beginning, as reported				(194,405)	55,503	(138,902)
Prior period adjustments				3,242	-	3,242
Net assets - beginning, as restated				(191,163)	55,503	(135,660)
Net position - ending (A-1)				\$ (551,516)	\$ 91,462	\$ (460,054)

FUND FINANCIAL STATEMENTS

GOVERNMENTAL FUNDS

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

**GOVERNMENTAL FUNDS
BALANCE SHEET**

JUNE 30, 2022

	General Fund	Special Revenue Fund	Total Governmental Funds
Assets			
Cash and cash equivalents	\$ 1,584,747	\$ 12,953	\$ 1,597,700
Accounts receivable:			
State	569,373	20,000	589,373
Federal	-	508,052	508,052
Interfund receivables	332,173	-	332,173
Security deposit	4,550	-	4,550
Total assets	\$ 2,490,843	\$ 541,005	\$ 3,031,848
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	\$ 391,201	\$ 70,695	\$ 461,896
Intergovernmental payables:			
State	175,356	79,338	254,694
Interfund payables	-	378,269	378,269
Payroll deductions and withholdings	32,103	-	32,103
Total liabilities	598,660	528,302	1,126,962
Fund balances:			
Restricted:			
Student activities	-	12,703	12,703
Unassigned	1,892,183	-	1,892,183
Total fund balances	1,892,183	12,703	1,904,886
Total liabilities and fund balances	\$ 2,490,843	\$ 541,005	

Amounts reported for governmental activities in the statement of net position (A-1) are different because:

Capital assets and right-of-use assets used in governmental activities are not financial resources and therefore are not reported in the funds.

Cost of capital assets	\$ 14,404
Accumulated depreciation	(14,404)
	-
Right-of-use assets	2,051,080
Accumulated amortization	(646,782)
	1,404,298

Governmental funds do not report the effect of assets or liabilities related to net pension assets (liabilities) whereas these amounts are deferred and amortized in the statement of activities.

Deferred amounts on net pension liability	(1,059,806)
---	-------------

Long-term liabilities, including capital leases and compensated absences are not due and payable in the current period and therefore are not reported as liabilities in the funds.

Net pension liability	(1,272,406)
Lease liabilities	(1,528,488)
	(2,800,894)

Net position of governmental activities - A-1	\$ (551,516)
---	--------------

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

YEAR ENDED JUNE 30, 2022

	General Fund	Special Revenue Fund	Total
Revenues			
Local sources			
Local tax levy	\$ 682,433	\$ -	\$ 682,433
Miscellaneous	9,669	-	9,669
	<u>692,102</u>	<u>-</u>	<u>692,102</u>
Federal sources	-	1,065,249	1,065,249
State sources	<u>5,816,189</u>	<u>28,935</u>	<u>5,845,124</u>
Total revenues	<u>6,508,291</u>	<u>1,094,184</u>	<u>7,602,475</u>
Expenditures			
Current:			
Regular instruction	2,714,520	575,286	3,289,806
Special education - Instruction	153,550	-	153,550
Other special instruction	138,004	-	138,004
Support Services and Undistributed Costs:			
Student and instruction-related services	24,728	518,898	543,626
Other administrative services	910,548	-	910,548
School administrative services	403,470	-	403,470
Plant operations and maintenance	222,204	-	222,204
Personal services - employee benefits	1,749,242	-	1,749,242
Capital outlay	<u>37,040</u>	<u>-</u>	<u>37,040</u>
Total expenditures	<u>6,353,306</u>	<u>1,094,184</u>	<u>7,447,490</u>
Excess of revenues over expenditures	<u>154,985</u>	<u>-</u>	<u>154,985</u>
Other financing sources (uses):			
Principal payments on leases	(270,813)	-	(270,813)
Interest payments on leases	<u>(67,447)</u>	<u>-</u>	<u>(67,447)</u>
Total other financing sources/(uses)	<u>(338,260)</u>	<u>-</u>	<u>(338,260)</u>
Excess revenues over expenditures	<u>(183,275)</u>	<u>-</u>	<u>(183,275)</u>
Fund balances at beginning of year, as reported	2,005,218	12,703	2,017,921
Prior period adjustment	<u>70,240</u>	<u>-</u>	<u>70,240</u>
Fund balances at beginning of year, as restated	<u>2,075,458</u>	<u>12,703</u>	<u>2,088,161</u>
Fund balances at end of year	<u>\$ 1,892,183</u>	<u>\$ 12,703</u>	<u>\$ 1,904,886</u>

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

YEAR ENDED JUNE 30, 2022

Total net change in fund balances - governmental funds (B-2) \$ (183,275)

**Amounts reported for governmental activities in the Statement
of Activities (A-2) are different because:**

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the period. Additionally, in the Statement of Activities gains or (losses) are recognized upon disposition.

Depreciation expense	(1,440)
Amortization of right-of-use asset	(328,005)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.

Pension costs	(118,446)
Principal payments of lease liabilities	270,813

Change in net position of governmental activities (A-2) \$ (360,353)

PROPRIETARY FUNDS

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

PROPRIETARY FUND

STATEMENT OF NET POSITION

JUNE 30, 2022

Assets

Current assets

Cash and cash equivalents	\$	23,537
Accounts receivables		
Federal		18,900
Interfund receivable		46,096
Total current assets		<u>88,833</u>

Capital assets

Machinery and equipment		10,720
Less: Accumulated depreciation		<u>8,091</u>
Net capital assets		<u>2,629</u>

Total assets	\$	<u>91,462</u>
--------------	----	---------------

Liabilities

Accounts payable	\$	-
------------------	----	---

Net position

Unrestricted		<u>91,462</u>
--------------	--	---------------

Total liabilities and net position	\$	<u>91,462</u>
------------------------------------	----	---------------

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

PROPRIETARY FUND

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION

YEAR ENDED JUNE 30, 2022

Operating revenues:	
Charges for services:	
Daily sales - reimbursable programs	\$ -
Total operating revenues	-
Operating expenses:	
Supplies and materials - reimbursable programs	226,311
Depreciation	1,051
Total operating expenses	227,362
Operating loss	(227,362)
Nonoperating revenues:	
State sources:	
State School Lunch Program	3,795
Federal sources:	
National School Lunch Program	168,216
National School Breakfast Program	69,445
Seamless summer option	4,186
COVID 19 - Pandemic Electronic Benefit Transfer	17,679
Total nonoperating revenues	263,321
Change in net position	35,959
Total net position at beginning of year	55,503
Total net position at end of year	\$ 91,462

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

PROPRIETARY FUND

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2022

Cash flows from operating activities

Operating loss	\$ (227,362)
Adjustment to reconcile operating loss to net cash from operating activities:	
Depreciation expense	1,051
Changes in assets and liabilities:	
Accounts receivable	568
Accounts payable	(9,412)
Interfund receivable	<u>(28,166)</u>
Net cash from operating activities	(263,321)

Cash flows from noncapital financing activity

Cash received from state and federal reimbursements	<u>263,321</u>
Net decrease in cash and cash equivalents	-
Cash and cash equivalents at beginning of year	<u>23,537</u>
Cash and cash equivalents at end of year	<u>\$ 23,537</u>

**NOTES TO THE BASIC
FINANCIAL STATEMENTS**

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF MIDDLESEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of Link Community Charter School (the "Charter School") is presented to assist in understanding the Charter School's financial statements and notes are representation of the Charter School's management, who is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units and have been consistently applied in the preparation of these financial statements.

A. Reporting Entity:

The Charter School is an instrumentality of the State of New Jersey, established to function as an educational institution. The Charter School is governed by an independent Board of Trustees (the "Board"), which consists of parents, founders and other community representatives in accordance with its charter, which was appointed by the State Department of Education. An administrator is appointed by the Board and is responsible for the administrative control of the Charter School.

B. Component Units

The primary criterion for including activities within the Charter School's reporting entity, as set forth in Section 2100 of the GASB's Codification of Governmental Accounting and Financial Reporting Standards, is the degree of oversight responsibility maintained by the Charter School management. Oversight responsibility includes financial interdependency, selection of governing authority, designation of management, and ability to significantly influence operations and accountability for fiscal matters. The combined financial statements include all funds and account groups of the Charter School. Based on the aforementioned criteria, the Charter School has no component units.

C. Basis of Presentation

The financial statements of the Charter School have been prepared in conformity with GAAP as applied to governmental units. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The Charter School also applies Financial Accounting Standards Board (FASB) pronouncements issued on or before November 30, 1989, to its governmental and business-type activities and to its enterprise fund unless they conflict with or contradict GASB pronouncements. The most significant of the Charter School's accounting policies are described below:

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

C. Basis of Presentation - Continued

In June 1999, the Governmental Accounting Standards Boards (GASB) unanimously approved Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. Certain of the significant changes in the financial statements include the following:

The financial statements include:

- i) A Management’s Discussion and Analysis (MD&A) section providing an analysis of the Charter School’s overall financial position and results of operations.
- ii) Financial statements prepared using full accrual accounting for all of the Charter School’s activities.
- iii) A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements).

D. Basic Financial Statements

The Charter School’s basic financial statements consist of Charter School or government-wide statements, including a statement of net position and a statement of activities, and fund financial statements that provide a more detailed level of financial information.

Government-wide Financial Statements

The statement of net position and the statement of activities display information about the Charter School as a whole. These statements include the financial activities of the Charter School, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental and business-type activities of the Charter School at fiscal year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Charter School’s governmental and business-type activities. The governmental activities generally are financed through federal and state awards, taxes and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

D. Basic Financial Statements - Continued

Fund Financial Statements

Fund financial statements of the Charter School are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditure/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Charter School.

The Charter School segregates transactions related to certain Charter School functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Charter School at a more detailed level.

E. Governmental Funds

General Fund - The General Fund is the primary operating fund of the Charter School and is always classified as a major fund. It is used to account for all financial resources except those that are legally or administratively required to be accounted for in another fund. Included are certain expenditures for vehicles and movable instructional or non-instructional equipment which are classified in the Capital Outlay sub-fund.

- 1) As required by the New Jersey Department of Education, the Charter School included budgeted capital outlay in this fund. Generally accepted accounting principles as they pertain to governmental entities state that General Fund resources may be used to directly finance capital outlays for long-lived improvements as long as the resources in such cases are derived exclusively from unrestricted revenues.
- 2) Resources for budgeted capital outlay purposes are normally derived from State of New Jersey aid and appropriated fund balance. Expenditures are those that result in the acquisition of or additions to fixed assets for land, existing buildings, improvements of ground, construction of buildings, additions to or remodeling of buildings and the purchase of built-in equipment. These resources can be transferred from and to current expense by board resolution.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

E. Governmental Funds - Continued

Special Revenue Fund - The Special Revenue Fund is used to account for the proceeds of specific revenue from State and Federal Government, (other than major Capital Projects, Debt Service or the Enterprise Funds) and local appropriations that legally restricted to expenditures for specified purposes.

Capital Projects Fund - The Capital Projects Fund is used to account for all financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). The financial resources are derived from temporary notes or serial bonds that are specifically authorized by the voters as a separate question on the ballot either during the annual election or at a special election. As of June 30, 2022, there was no Capital Projects Fund.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of principal and interest on, bonds issued to finance major property acquisitions, construction, and improvement programs. As of June 30, 2022, there was no debt service fund.

F. Proprietary Funds

The focus of Proprietary Funds' measurement is upon determination of net income, changes in net position, financial position and cash flows. The generally accepted accounting principles applicable are those to similar to business in the private sector. The following is a description of the Proprietary Funds of the Charter School:

Enterprise Funds:

The Enterprise Fund are utilized to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the Charter School is that the cost (i.e. expenses including depreciation and indirect costs) of providing goods and services to the students on a continuing basis be financed or recovered primarily through user charges; or where the Charter School has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability or other purposes.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Proprietary Funds - Continued

All proprietary funds are accounted for on a cost of services or “capital maintenance” measurement focus. This means that all assets and all liabilities, whether current or noncurrent, associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and unreserved retained earnings, if applicable. Proprietary fund type operating statements present increases (revenue) and decreases (expenses) in net total assets.

Internal Service (Self-Insurance) Fund:

The Self-Insurance Fund is used to cover the self-insured limits of the various insurance policies for all funds. Charter School does not use self-insurance fund.

G. Fiduciary Funds

Fiduciary funds are classified as follows:

Trust Fund. Accounts for assets held in a trustee capacity for others and therefore cannot be used to support the Charter School’s own programs. Three trust fund types discussed below are used to account for resources held and administered by the Charter School when it is acting in a fiduciary capacity for individuals, private organizations or other governmental units. These funds are distinguished from custodial funds generally by the existence of a trust agreement that affects the degree of management involvement and the length of time that the resources are held.

- a) Pension and Other Employee Benefit Trust. Accounts for resources held in trust for the members and beneficiaries of various employee benefit plans.
- b) Investment Trust Fund. Accounts for the portion of investment pools reported by the sponsoring district.
- c) Private Purpose Trust Fund. Accounts for all other trust arrangements, such as a scholarship fund to benefit individual students.

Custodial Fund. Accounts for resources held by the Charter School in a purely custodial capacity that involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. Charter School must maintain the financial integrity of the individual agencies through a separate accounting of each activity for which the Charter School is acting as an agent. Custodial funds would include parent-teacher organizations.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

H. Measurement Focus and Basis of Accounting

Measurement Focus - Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied. On the government-wide statements of net position and the statement of activities, both governmental and business-like activities are presented using the economic resources measurement focus. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statement of these funds present increases (i.e., revenues and other financing sources), and decreases (i.e. Expenditures and other finances uses) during a given period. These funds use fund balance as their measure of available spend able financial resources at the end of the period.

All proprietary funds are accounted for on a flow economic resources measurement focus. With this measurement focus, the accounting adjectives are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flow. All assets and all liabilities, whether current or noncurrent, associated with their activities are included on the balance sheet. Fund equity (i.e., net total assets) is classified as net position.

Basis of Accounting - In the government-wide statement of net position and statements of activities, both governmental and business-like activities are presented using the accrual basis of accounting. Under the accrual basis of accounting revenues are recognized when earned and expenses are recognized when the liability, resulting from exchange and exchange like transactions, is incurred (i.e. the exchange takes place).

In the fund financial statements, governmental fund and agency funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available.

“Measurable” means the amount of the transaction can be determined and “available” means collectible with the current period or soon enough thereafter to be used to pay liabilities of the current period. State equalization monies are recognized as revenue during the period in which they are appropriated. A one-year availability period is used for revenue recognition for all other governmental fund revenues.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

I. Budgets/Budgetary Control

Annual appropriated budgets are prepared prior to July 1, for the General Fund. The budget is prepared using the modified accrual basis of accounting. The legal level of budgetary control is established at line item accounts within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6:20-2A. 2(m)1. All budget amendments must be approved by the State Department of Education. Formal budgetary integration into the accounting system is employed as a management control device during the year. For governmental funds, there are no substantial differences between the budgetary basis of accounting and generally accepted accounting principles, with the exception of the Special Revenue Fund as noted below.

Formal budgetary integration into the accounting system is employed as a management control device during the year. For governmental funds there are no substantial differences between the budgetary basis of accounting and generally accepted accounting principles with the exception of the special revenue fund as noted below. Encumbrance accounting is also employed as an extension of formal budgetary integration in the governmental fund types. Unencumbered appropriations lapse at fiscal year-end.

The accounting records of special revenue fund are maintained on the grant accounting budgetary basis. The grant accounting budgetary basis differs from GAAP in that the grant accounting budgetary basis recognized encumbrances as expenditures and also recognized the related revenue, whereas the GAAP basis does not. Sufficient supplemental records are maintained to allow of the presentation of GAAP basis financial report. As presented in the Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General, Special Revenue Fund and Debt Service Funds to the GAAP basis of accounting as presented in the Statements of Revenue, Expenditures and Changes in Fund Balances – Governmental Funds.

J. Assets, Liabilities and Fund Balances

Deposits, Investments and Risk Disclosures

Cash and cash equivalents include amounts in deposits, money market accounts and short-term investments with original maturities of three months or less.

Investments are stated at cost, or amortized cost, which approximates market. The amortized cost method involves valuing a security at its cost on the date of purchase and thereafter assuming a constant amortization to maturity of any discount or premium. The Board classifies certificates of deposit which have original maturity dates of more than three months but less than twelve months from the date of purchase, as investments.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

J. Assets, Liabilities and Fund Balances - Continued

Deposits, Investments and Risk Disclosures - Continued

GASB Statement No. 40 replaces in part, and otherwise modifies the prior GASB Statement No. 3, in addressing the requirements for disclosure of the level of custodial credit risk assumed by the Board in its cash, cash equivalents and investments. Custodial credit risk disclosures are limited to deposits that are not covered by depository insurance and are (a) uncollateralized; (b) collateralized with securities held by the pledging financial institution, or (c) collateralized with securities held by the pledging financial institution's trust department or agent but not in the depositor-government's name. Investment securities that are uninsured, are not registered in the name of the government, and are held by either (a) the counterparty or (b) the counterparty's trust department or agent but not in the government's name.

Deposits

New Jersey statutes require that Charter Schools deposit public funds in public depositories located in New Jersey which are insured by the Federal Deposit Insurance Corporation, the Federal Savings and Loan Insurance Corporation, or by any other agency of the United States that insures deposits made in public depositories. Charter Schools are also permitted to deposit public funds in the State of New Jersey Cash Management Fund. New Jersey statutes require public depositories to maintain collateral for deposits of public funds that exceed depository insurance limits as follows: The market value of the collateral must equal at least five percent of the average daily balance of collected public funds on deposit.

In addition to the above collateral requirement, if the public funds deposited exceed 75% of the capital funds of the depository, the depository must provide collateral having a market value at least equal to 100% of the amount exceeding 75%. All collateral must be deposited with the Federal Reserve Bank of New York, the Federal Reserve Bank of Philadelphia, the Federal Home Loan Bank of New York, or a banking institution that is a member of the Federal Reserve System and has capital funds of not less than \$25,000,000.

Investments

New Jersey statutes permit the Charter School to purchase the following types of securities:

- a. Bonds or other obligations of the United States or obligations guaranteed by the United States.
- b. Bonds of any Federal Intermediate Credit Bank, Federal Home Loan Bank, Federal National Mortgage Agency or of any United States Bank for Cooperatives which have a maturity date not greater than twelve months from the date of purchase.

LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

J. **Assets, Liabilities and Fund Balances - Continued**

Deposits, Investments and Risk Disclosures - Continued

Investments - continued

- c. Bonds or other obligations of the Charter School.
- d. New Jersey Cash Management Fund, New Jersey Arbitrage Rebate Management Fund and MBIA CLASS.

As of June 30, 2022, the Charter School did not hold any investments.

Risk Category

All bank deposits, as of the balance sheet date, are entirely insured or collateralized by a collateral pool maintained by public depositories as required by the Governmental Unit Deposit Protection Act. Although GASB Statement No. 40 eliminated Categories 1 and 2 as previously established by GASB Statement No. 3, it maintained, with modification, the level-of-disclosure requirements of GASB Statement No. 3.

As of June 30, 2022, the Board had funds invested and on deposit in checking accounts. These funds constitute “deposits with financial institutions” as defined by GASB Statement No. 3 and modified by GASB Statement No. 40, and as such, are deposits that are insured or collateralized with securities held by the Board or by its agent in the Board’s name, both at year-end and throughout the year.

The Charter School does not have a policy for the management of the custodial risk, other than depositing all of its funds in banks covered by GUDPA.

Prepaid Expenses

Prepaid expenses, which benefit future periods, other than those recorded in the enterprise fund are recorded as expenditure during the year of purchase.

There was no prepayment as of June 30, 2022.

Interfund Assets/Liabilities

On the fund financial statements, receivables and payables resulting from short-term Interfund loans are classified as Interfund Receivable/Payable. Interfund balanced within governmental activities and within business-type activities are eliminated on the government-wide Statements of Net Position.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

J. Assets, Liabilities and Fund Balances - Continued

Fixed Assets

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the Charter School as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation based for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement cost.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation bases for proprietary fund capital assets are the same as those used for the governmental fund capital assets.

Donated capital assets are capitalized at estimated fair market value on the date donated. Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of the depreciable capital assets are as follows:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
School Building if owned	50 years
Building Improvement	20 years
Electrical/Plumbing	30 years
Office and Computer Equipment	5-10 years

Right-of-Use Assets

Right-of-use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right to use assets are amortized over the lease term or the life of the asset, whichever is shorter.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

J. Assets, Liabilities and Fund Balances - Continued

Pensions

In government-wide financial statements, pensions are recognized and disclosed using the accrual basis of accounting, regardless of the amount recognized as pension expenditures on the modified accrual basis of accounting. The Charter School recognizes a net pension liability for each qualified pension plan in which it participates, which represents the excess of the total pension liability over the fiduciary net position of the qualified pension plan, measured as of the Charter School's fiscal year-end or the Charter School's proportionate share thereof in the case of a cost-sharing multi-employer plan. Changes in the net pension liability during the period are recorded as pension expense, or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change, in the period incurred. Those changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience, are amortized over the weighted average remaining service life of all participants, including retirees, in the respective qualified pension plan and recorded as a component of pension expense beginning with the period in which they arose. Projected earnings on qualified pension plan investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows of resources or deferred outflows of resources and amortized as a component of pension expense on a closed basis over a five-year period beginning with the period in which the difference occurred.

Deferred Revenue

Deferred revenue in special revenue fund represent cash that has been received but not yet earned.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported on the government-wide financial statements. All payable, accrued liabilities, and long-term obligations payable from the enterprises fund are reported and the enterprises fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, contractually required pension contributions and compensated absences that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payments during the current year.

LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

J. **Assets, Liabilities and Fund Balances – Continued**

Lease Liabilities

Lease liabilities are measured at the present value of payments expected to be made during the lease term (less any lease incentives).

Deferred Outflows and Inflows of Resources

The statement of net position reports separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources, reported after total assets, represents a reduction of net position that applies to a future period(s) and will be recognized as an outflow of resources (expense) at that time. Deferred inflows of resources, reported after total liabilities, represents an acquisition of net position that applies to a future period(s) and will be recognized as an inflow of resources (revenue) at that time.

The deferred outflows of resources and deferred inflows of resources in the Charter School-wide governmental activities pertain to pensions.

Fund Balance and Equity

Generally, fund balance represents the difference between current assets and current liabilities. In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the Charter School is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Under this standard, the fund balance classifications are as follows:

Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form (inventories, prepaid amounts, long-term receivables) or they are legally or contractually required to be maintained intact (the corpus of a permanent fund).

LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

J. Assets, Liabilities and Fund Balances – Continued

Fund Balance and Equity - Continued

Restricted fund balance is to be reported when constraints placed on the use of the resources are imposed by grantors, contributors, laws or regulations of other governments or imposed by law through enabling legislation. Enabling legislation includes a legally enforceable requirement that these resources be used only for the specific purposes as provided in the legislation. This fund balance classification will be used to report funds that are restricted for debt service obligations and for other items contained in General Municipal Law or Education Law.

Committed fund balance will be reported for amounts that can only be used for specific purposes pursuant to formal action of the entity's highest level of decision making authority. These funds may only be used for the purpose specified unless the entity removes or changes the purpose by taking the same action that was used to establish the commitment. This classification includes certain designations established and approved by the entity's governing board.

Assigned fund balance, in the General Fund, will represent amounts constrained either by the entity's highest level of decision making authority or a person with delegated authority from the governing board to assign amounts for a specific intended purpose. An assignment cannot result in a deficit in the unassigned fund balance in the General Fund. This classification will include amounts designated for balancing the subsequent year's budget and encumbrances. Assigned fund balance in all other governmental funds represents any positive remaining amount after classifying nonspendable, restricted or committed fund balance amounts.

Unassigned fund balance, in the General Fund, represents amounts not classified as nonspendable, restricted, committed or assigned. The General Fund is the only fund that would report a positive amount in unassigned fund balance. For all governmental funds other than the General Fund, unassigned fund balance would necessarily be negative, since the fund's liabilities, together with amounts already classified as nonspendable, restricted and committed would exceed the fund's assets.

When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the Charter School's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the Charter School's policy to use fund balance in the following order: committed, assigned, and unassigned.

LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

J. **Assets, Liabilities and Fund Balances – Continued**

Net Position

Net Position on the *Statement of Net Position* include the following:

Investments in Right-of-use Assets, net of Related Debt - the component of net asset there reports the differences between right-of-use assets less both the accumulated amortization and the outstanding balance of lease liabilities.

Investments in Capital Assets, net of Related Debt - the component of net asset there reports the differences between capital assets less both the accumulated depreciation and the outstanding balance of debt, excluding unexpended proceeds, that is directly attributed to the acquisition, construction or improvement of those assets.

Restricted for Specific Purposes – the component of net position that reports the difference between assets and liabilities of the certain programs that consist of assets with constraints placed on their use by either external parties and /or enabling legislation.

Restricted for Debt Service – the component of net position that reports the difference between assets and liabilities of the Debt Service Fund that consists of assets with constraints placed on their use by creditors.

Unrestricted - the difference between the assets and liabilities that is not reported in Net Position Invested in Capital Assets, net of Related Debt, Net Position Restricted for Specific Purposes or Net Position Restricted for Debt Services.

Contributed Capital

Contributed capital represents the amount of fund capital contributed to the proprietary funds from other funds.

K. **Interfund Transactions**

Interfund transfers are defined as the flow of assets, such as cash or goods, without equivalent flows of assets in return. Interfund borrowings are reflected as “Due from/to Other Funds” on the accompanying financial statements. All other interfund transfers are reported as operating transfers.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

L. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates that affect the recorded amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

M. Accounting for Uncertainty in Income Taxes

The Charter School recognizes the effect of income tax positions only of those positions are more likely than not of being sustained. Management has determined that the Charter School had no uncertain tax positions that would require financial statement recognition. The Charter School is no longer subject to audits by the applicable taxing jurisdictions for tax periods prior to 2019.

N. On-Behalf Payments

Revenues and expenditures of the General Fund include payment made by the State of New Jersey for Pension and social security contributions for certified teacher members of the New Jersey Teachers Pension and Annuity Fund, and for post-retirement medical benefits of members. The amounts are not required to be included in the Charter School's annual budget.

O. Subsequent Events Evaluation by Management

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issued, which date is March 13, 2023.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 2 ACCOUNTING PRONOUNCEMENTS

A. Accounting Pronouncement Adopted During the Year

GASB Statement No. 87, Leases establishes a uniform approach for lease accounting based on the principle that leases are financings of the right to use an underlying asset. In accordance with the statement, parties to a lease agreement, the lessee and lessor, are required to recognize a lease liability and an intangible right-to-use lease asset (a capital asset hereinafter referred to as the lease asset), and a lease receivable and deferred inflow of resources, respectively. The new leases standard also requires enhanced disclosure which include a general description of the leasing arrangement, the aggregated amount of resource inflows and outflows recognized from lease contracts, including those not included in the measurement of the lease liability and receivable, and the disclosure of the long-term effect of lease arrangements on a government's resources.

As a result of adopting the new standard, the charter school-wide financial statements reflected a cumulative effect for the change in accounting principle to recognize the right-of-use assets of \$1,593,885 and lease liability of \$1,660,883, which caused a restatement to decrease the net position at July 1, 2021 of \$66,998. Additional disclosures of the Charter School's implementation with respect to Statement No. 87 are included in Notes to the Financial Statements.

GASB Statement No. 98, The Annual Comprehensive Financial Report establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. The Charter School adopted Statement No. 98 during fiscal year 2022 and changed all reporting references to ACFR. This adoption did not have an effect on the Charter School's net position at July 1, 2021.

Statement No. 92, Omnibus 2020, addresses practice issues that were identified during implementation and application of certain GASB Statements. The Statement addresses a variety of topics including Leases, Intra-Entity Transfers of Assets, Assets Accumulated for Defined Benefit Postemployment Benefits, Fiduciary Activities, Asset Retirement Obligations, Reinsurance Recoveries, Nonrecurring Fair Value Measurements, and Derivative Instruments. The adoption of Statement No. 92 had no impact on the Charter School's current accounting practices nor its financial reporting.

LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 2 ACCOUNTING PRONOUNCEMENTS - CONTINUED

A. Accounting Pronouncement Adopted During the Year - Continued

Statement No. 93, Replacement of Interbank Offered Rates establishes accounting and reporting requirements related to the replacement of Interbank Offered Rates (IBOR) such as the London Interbank Offered Rate (LIBOR) for hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for certain hedging derivative instruments. The Charter School do not have transactions that transacts using IBOR therefore, the adoption of Statement No. 93 had no impact on the Charter School's current accounting practices nor its financial reporting.

Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Section 457 Deferred Compensation Plans* clarifies component unit criteria for a potential component unit in the absence of a governing board in determining financial accountability; limits the applicability of financial burden criteria in paragraph 7 of GASB Statement No.84; and classifies Section 457 Deferred Compensation plans as either a pension plan or other employee benefit plan. The adoption of Statement No. 97 had no impact on the Charter School's current accounting practices nor its financial reporting.

B. Accounting Pronouncements Issued but not Yet Adopted

GASB has issued the following pronouncements that may affect future financial position, results of operations, cash flows, or financial presentation of the Charter School upon implementation. Management has not yet evaluated the effect of implementation of these standards.

GASB Statement No.	GASB Accounting Standard	Effective Fiscal Year
91	Conduit Debt Obligations	2023
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements	2023
96	Subscription-Based Information Technology Arrangements	2023
99	Omnibus 2022	2024
100	Accounting Changes and Error Corrections— an amendment of GASB Statement No. 62	2024
101	Compensated Absences	2024

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 3 CASH AND CASH EQUIVALENTS

The Charter School's cash and cash equivalents are classified below to inform financial statement users about the extent to which the Charter School's deposits and investments are exposed to custodial credit risk.

As of June 30, 2022, the Charter School's deposits are summarized as follows:

	General Fund	Special Fund	Enterprise Fund	Total
Operating Account	\$ 1,509,747	\$ 12,953	\$ 23,537	\$ 1,546,237
Restricted cash	75,000	-	-	75,000
Total	<u>\$ 1,584,747</u>	<u>\$ 12,953</u>	<u>\$ 23,537</u>	<u>\$ 1,621,237</u>

Operating cash accounts are held in the Charter School's name by several banking institutions. At June 30, 2022, the Charter School's carrying amount of deposits was \$1,533,284 and the bank balance was \$1,798,055. Of the bank balance, up to a maximum of \$250,000 of the Charter School's cash deposits on June 30, 2022 were secured by federal deposit insurance and \$1,773,055 was covered by a collateral pool maintained by the bank as required by New Jersey statutes in accordance with the New Jersey Governmental Unit Deposit Protection Act ("GUDPA").

Restricted Cash

The Charter School has established and funded an Escrow Account pursuant to an agreement signed with the New Jersey Department of Education. The required minimum is \$75,000, which is fully funded at June 30, 2022. The agreement stipulates that the intended use of the escrow amount is "to pay for legal and audit expenses and any other outstanding pension benefits that would be associated with a dissolution should it occur."

NOTE 4 CAPITAL ASSETS

At June 30, 2022, capital assets are as follow:

	Beginning Balance	Net Additions (Deletions)	Ending Balance
Governmental Activities			
Capital assets being depreciated:			
Office and computer equipment	\$ 14,404	\$ -	\$ 14,404
Less: Accumulated depreciation	<u>(12,964)</u>	<u>(1,440)</u>	<u>(14,404)</u>
Capital assets, net	<u>\$ 1,440</u>	<u>\$ 12,964</u>	<u>\$ -</u>
<u>Business-Type Activities</u>			
Office and computer equipment	\$ 10,720	\$ -	\$ 10,720
Less Accumulated depreciation	<u>(7,040)</u>	<u>(1,051)</u>	<u>(8,091)</u>
Capital assets, net	<u>\$ 3,680</u>	<u>\$ (1,051)</u>	<u>\$ 2,629</u>

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 5 LEASES

A lease is defined as a contractual agreement that conveys control of the right to use another entity's nonfinancial asset, for a minimum contractual period of greater than one year, in an exchange or exchange-like transaction. The Charter School leases a significant amount of nonfinancial assets such as buildings and copiers. The related obligations are presented in the amounts equal to the present value of lease payments, payable during the remaining lease term. As a lessee, the associated right-of-use assets as of June 30, 2022 on the government-wide statement of net position is as follow:

Right-of-use assets being amortized:	Beginning Balance	Net Additions (Deletions)	Ending Balance
Governmental Activities			
Leased building	\$ 1,912,662	\$ -	\$ 1,912,662
Leased copiers	-	138,418	138,418
	<u>1,912,662</u>	<u>138,418</u>	<u>2,051,080</u>
Less: Accumulated amortization	<u>(318,777)</u>	<u>(328,005)</u>	<u>(646,782)</u>
Right-of-use assets, net	<u>\$ 1,593,885</u>	<u>\$ (189,587)</u>	<u>\$ 1,404,298</u>

The amortization of right-of-use assets for the year ended June 30, 2022, recognized in the Charter School-wide statement of activities amounted to \$328,005.

As of June 30, 2022, the Charter School's minimum principal and interest payment requirements for its leasing activities with a remaining term in excess of one year, is as follows:

Year Ending June 30,	Principal	Interest	Total
2023	\$ 299,580	\$ 59,200	\$ 358,780
2024	385,862	44,918	430,780
2025	402,699	28,081	430,780
2026	420,152	10,628	430,780
2027	20,195	326	20,521
	<u>\$ 1,528,488</u>	<u>\$ 143,153</u>	<u>\$ 1,671,641</u>

The Charter School does not have of variable payment clauses, within its lease arrangements. The Charter School did not incur expenses related to its leasing activities related to residual value guarantees, lease termination penalties or losses due to impairment. As a lessee, there are currently no agreements that include sale-leaseback and lease-leaseback transactions.

Furthermore, the Charter School has no commitment for leases that have not commenced as of June 30, 2022.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 5 LONG-TERM DEBT

Long-term debt at June 30, 2022 is as follow:

	Balance June 30,2021	Additions	Retired	Balance June 30,2022	Due within One Year
Net pension liability	\$ 2,227,507	\$ -	\$ 955,101	\$ 1,272,406	\$ 140,569
Lease liability	1,660,883	138,418	270,813	1,528,488	299,580
Total	<u>\$ 3,888,390</u>	<u>\$ 138,418</u>	<u>\$ 1,225,914</u>	<u>\$ 2,800,894</u>	<u>\$ 440,149</u>

Net Pension Liability

The net pension liability classified as due within one year amounting to \$140,569 represents pension contributions for fiscal year 2022 due and payable on April 1, 2023.

Lease Liabilities

The Charter School is currently sub-leasing its facilities at 23 Pennsylvania Avenue, Newark, New Jersey for a period of three (3) years from Link Education Partners commencing July 1, 2014 and expiring on June 30, 2020 subsequent to June 30, 2020, the lease was extended for another three years for an annual rent of \$328,000. The extension of the lease for another three (3) years expiring June 30, 2026 for an annual rent of \$400,000 is reasonably certain.

The Charter School leased copier machines commencing on March 1, 2022 for a period of five (5) years for an annual rent of \$30,780.

As of June 30, 2022, the Charter School's minimum principal and interest payment requirements for its leasing activities with a remaining term in excess of one year, is as follows:

Year Ending June 30,	Principal	Interest	Total
2023	\$ 299,580	\$ 59,200	\$ 358,780
2024	385,862	44,918	430,780
2025	402,699	28,081	430,780
2026	420,152	10,628	430,780
2027	20,195	326	20,521
	<u>\$ 1,528,488</u>	<u>\$ 143,153</u>	<u>\$ 1,671,641</u>

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 6 NET DEFICIT

As of June 30, 2022, governmental activities net position consisted of the following components:

INVESTMENT IN RIGHT-OF-USE ASSETS,

NET OF RELATED DEBT

Right-of-use assets, net	\$ 1,404,298
Less: Long-term obligations	<u>1,528,488</u>
(All long-term debt relates to capital assets)	<u>(124,190)</u>

INVESTMENT IN CAPITAL ASSETS,

NET OF RELATED DEBT

Capital assets, net	25,124
Less: Long-term obligations	<u>22,495</u>
(All long-term debt relates to capital assets)	<u>2,629</u>

RESTRICTED

Student activities	<u>12,703</u>
--------------------	---------------

UNRESTRICTED

Net position not restricted above	<u>(351,196)</u>
-----------------------------------	------------------

NET POSITION	<u>\$ (460,054)</u>
---------------------	----------------------------

NOTE 7 PENSION PLANS

A. Description of Plans

All eligible employees of the Charter School are covered by either the Public Employee's Retirement System (PERS) or the Teacher's Pension and Annuity Fund (TPAF) which have been established by state statute and are administered by the New Jersey Division of Pension and Benefit (Division). According to the State of New Jersey Administrative Code, all obligations of both Systems will be assumed by the State of New Jersey should the Systems terminate. The Division issues a publicly available financial report that includes the financial statements and required supplementary information for the PERS and the TPAF. These reports may be obtained by writing to the Division of Pensions and Benefits, PO Box 295, Trenton, New Jersey, 08625.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 7 PENSION PLANS - CONTINUED

A. Description of Plans - Continued

i. Public Employees' Retirement System (PERS)

The Public Employees' Retirement Systems (PERS) was established as of January 1, 1955 under the provisions of N.J.S.A. 43:15A to provide coverage including post-retirement health care to substantially all full time employees of the State or any county municipality, Charter School, or public agency provided the employee is not a member of another state-administered retirement system. The Public Employees' Retirement System is a cost-sharing multiple-employer plan. Membership is mandatory for substantially all full time employees of the State of New Jersey or any county, municipality, Charter School, or public agency, provided the employee is not required to be a member of another state administered retirement system or other state or local jurisdiction.

ii. Teachers Pension and Annuity Fund (TPAF)

The Teachers' Pension and Annuity Fund was established in January 1, 1995, under the provisions of N.J.S.A. 18A:66 to provide coverage including post-retirement health care to substantially all full-time certified teachers or professional staff of the public school systems in the State. The Teacher's Pension and Annuity Fund is considered a cost-sharing multiple-employer plan with a special funding situation, as under current statute, all employer contributions are made by the State of New Jersey on behalf of the Charter School and the systems other related non-contributing employers. Membership is mandatory for substantially all teachers or members of the professional staff certified by the State Board of Examiners, and employees of the Department of Education who have titles that are unclassified, professional and certified.

B. Vesting and Benefit Provisions

The vesting and benefit provisions for PERS are set by N.J.S.A 43:15a and 4303B and N.J.S.A. 18A: for TPAF. All benefits vest after eight to ten years of service, except for medical benefits that vest after 25 years of service. Retirement benefits for age and service are available at age 55 and are generally determine to be 1/55 of the final average salary for each year of service credit as defined. Final average salary equals the average salary for the final three years of service prior to retirement (or highest three years' compensation if other than the final three years). Members may seek early retirement after achieving 25 years of service credit or they may elect deferred retirement after achieving eight to ten years of service in which case benefits would begin the first day of the month after the member attains normal retirement age.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 7 PENSION PLANS - CONTINUED

B. Vesting and Benefit Provisions - continued

The TPAF and PERS provides for specified medical benefits for member who retire after achieving 25 years of qualified service, as defined, or under the disability provisions of the System.

Members are always fully vested for their own contributions and, after three years of service credit, become vested for 2% of related interest earned on the contributions. In the case of death before retirement, members' beneficiaries are entitled to full interest credited to the member's accounts.

C. Significant Legislation

Two pieces of legislation passed during fiscal year 2001 having significant impact on the benefit provisions under PERS and TPAF. Chapter 133, P.L.2001, increases retirement benefits for service, deferred and early retirements by changing the formula from 1/60 to 1/55 of final compensation for each year of service. The legislation also increases the retirement benefit for veteran member with 35 years or more of service and reduces age qualification from 60 to 55. The legislation further provides that existing retirees and beneficiaries would also receive a comparable percentage increase in their retirement allowance. The benefit enhancements are effective with the November 1, 2001 benefit checks. Chapter 120, P.L. 2001, established an additional retirement option for plan members. Under the new option, a retiree's actuarially reduced allowance (to provide a benefit to the retiree's beneficiary upon the death of the retiree) would "pop-up" to the maximum retirement allowance if the beneficiary predeceases the retiree.

Chapter 4, P.L. 2001 provides increased benefit to certain members of PERS who retired prior to December 29, 1989 with at least 25 years of creditable service. The maximum amount of the increase is 5 percent the retiree's final compensation. For those with 30 or more years of service, the total pension would increase from 65 to 71 percent of final compensation. Due to the enactment of 1997 legislation, Chapter 114, P.L. 1997 and Chapter 115, P.L. 1997, the State of New Jersey's portion of the unfunded accrued liability under each retirement system was eliminated. In addition, excess valuation assets were available to fund, in full or in part, the State of New Jersey's normal contribution from 1997 to 2001, excluding the contribution for post-retirement medical benefits in the PERS and TPAF.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 7 PENSION PLANS - CONTINUED

D. Contribution Requirement

The contribution policy is set by laws of the State of New Jersey and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. TPAF and PERS provide for employee contributions of 4.5% and 3%, respectively of employees' annual compensation, as defined. Employers are required to contribute at an actuarially determined rate in both TPAF and PERS. The actuarially determined contribution includes funding for cost-of-living adjustment, noncontributory death benefits, and post-retirement medical premiums. Under current statute the Charter School is a non-contributing employer of the TPAF

In accordance with N.J.S.A 18A:66-66 the State of New Jersey is to reimburse the Charter School during the year ended June 30, 2020 for the employer's share of social security contributions for TPAF members, as calculated on their base salaries. These amounts have been included in the basic financial statements. There was no reimbursement claimed during the fiscal year.

E. GASB 68 Disclosures

i. Public Employees' Retirement System (PERS)

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the PERS and additions to/deductions from PERS fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

At June 30, 2021 measurement date, the Charter School reported in the Charter School-wide statement of net position a liability of \$1,272,406 for its proportionate share of the PERS net pension liability. The total pension liability was measured as of June 30, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. The Charter School's proportionate share of the net pension liability was based on the ratio of contributions as an individual employer to the total contributions to the PERS as of June 30, 2021 measurement date. The results of the June 30, 2021 measurement date was used to determine pension values for fiscal year 2022 as allowed by GASB Statement No. 68.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 7 PENSION PLANS - CONTINUED

E. GASB 68 Disclosures - Continued

i. Public Employees' Retirement System (PERS) - continued

At June 30, 2021 measurement date, the Charter School's proportionate share was 0.0107407785% which is a decrease from the proportionate share of 0.0136594963% at June 30, 2020 measurement date.

For the year ended June 30, 2022, the Charter School recognized pension expense of \$118,446. The Charter School reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 20,067	\$ 9,109
Changes of assumptions	6,627	452,985
Net difference between projected and actual earnings on pension plan investments	-	335,185
Change in proportion and differences between Charter School contributions and proportionate share contributions	557,215	846,436
	<u>\$ 583,909</u>	<u>\$ 1,643,715</u>

The amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expense as follows:

	Year Ending June 30,
2023	\$ (109,252)
2024	(343,094)
2025	(309,228)
2026	(248,125)
2027	(50,106)

LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 7 PENSION PLANS - CONTINUED

E. GASB 68 Disclosures - Continued

i. **Public Employees' Retirement System (PERS) - continued**

Actuarial assumptions. The collective total pension liability for the June 30, 2021 measurement date as determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	
Price	2.75%
Wage	3.25%
Salary increases	
Through 2026	2.00% – 6.00% based on years of service
Thereafter	3.00% – 7.00% based on years of service
Investment rate of return	7.00%

Pre-retirement mortality rates were based on Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018.

Long-term Expected Rate of Return. In accordance with the State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2021 measurement date) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pension and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 7 PENSION PLANS - CONTINUED

E. GASB 68 Disclosures - Continued

i. Public Employees' Retirement System (PERS) - continued

inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS' target asset allocation as of June 30, 2021 measurement date, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equity	27.00%	8.09%
Non-U.S. Developed Market Equity	13.50%	8.71%
Emerging Market Equity	5.50%	10.96%
Private Equity	13.00%	11.30%
Real Assets	8.00%	9.15%
Real Estate	3.00%	7.40%
High Yield	2.00%	3.75%
Private Credit	8.00%	7.60%
Investment Grade Credit	8.00%	1.68%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Risk Mitigation Strategies	3.00%	3.35%
Total	<u>100.00%</u>	

Discount rate. The discount rate used to measure the total pension liability was 7% as of June 30, 2021 measurement date. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and nonemployer contributing entity will be based on 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions from local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of all current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 7 PENSION PLANS - CONTINUED

E. GASB 68 Disclosures - Continued

Public Employees' Retirement System (PERS) – continued

Sensitivity of the Charter School's Proportionate share of the net pension liability to changes in the discount rate. The following presents the Charter School's proportionate share of the net pension liability calculated using the discount rate as disclosed above, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Charter School's proportionate share of the net pension liability	<u>\$2,826,109</u>	<u>\$ 2,227,507</u>	<u>\$ 1,751,955</u>

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report.

ii. **Teachers Pension and Annuity Fund (TPAF)**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teachers Pension and Annuity Fund (TPAF) and additions to/deductions from the TPAF's fiduciary net position have been determined on the same basis as they are reported by the TPAF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

In accordance with N.J.S.A. 18:66-33, the employer contributions for the Charter School is legally required to be funded by the State. This is considered to be a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. As such, there is no net pension liability or deferred outflows or inflows to report in the financial statements of the Charter School.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 7 PENSION PLANS - CONTINUED

E. GASB 68 Disclosures - Continued

ii. Teachers Pension and Annuity Fund (TPAF) – continued

For the year ended June 30, 2022, the Charter School recognized pension expense and related revenue of \$222,913 in the Charter School-wide financial statements for its proportionate share in the special funding support provided by the State for its TPAF members. The results of the June 30, 2021 measurement date was used to determine pension values for fiscal year 2022 as allowed by GASB Statement No. 68.

The State's proportionate share of the net pension liability attributable to the Charter School was based on the ratio on the State's contribution as an employer and nonemployer towards the actuarially determined contribution amount adjusted by locations who participated in the State early retirement incentives to total contributions to TPAF for the June 30, 2021 and 2020 measurement dates, respectively. At June 30, 2022 and 2021, the State's proportion of the net pension liability attributable to Charter School was 0.0197053567% and 0.0169796485%, respectively.

Actuarial Assumptions. The total pension liability for the June 30, 2021 measurement date as determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	
Price	2.75%
Wage	3.25%
Salary increases	
Through 2026	1.55% - 4.45% based on years of service
Thereafter	2.75% - 5.65% based on years of service
Investment rate of return	7.00%

Pre-retirement mortality were based on Pub-2010 Teachers Above-Median Income Employee mortality table with a 93.9% adjustment for males and 85.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income healthy Retiree mortality table with a 114.7% adjustment for males and 99.6% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 106.3% adjustment for males and 100.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2021.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 7 PENSION PLANS - CONTINUED

E. GASB 68 Disclosures - Continued

ii. Teachers Pension and Annuity Fund (TPAF) – continued

The actuarial assumptions used in the July 1, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2018.

Long-term Expected Rate of Return. In accordance with the State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2021 measurement date) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pension and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2020 measurement date, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equity	27.00%	8.09%
Non-U.S. Developed Market Equity	13.50%	8.71%
Emerging Market Equity	5.50%	10.96%
Private Equity	13.00%	11.30%
Real Assets	8.00%	9.15%
Real Estate	3.00%	7.40%
High Yield	2.00%	3.75%
Private Credit	8.00%	7.60%
Investment Grade Credit	8.00%	1.68%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Risk Mitigation Strategies	3.00%	3.35%
Total	100.00%	

LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 7 PENSION PLANS - CONTINUED

E. GASB 68 Disclosures - Continued

ii. Teachers Pension and Annuity Fund (TPAF) – continued

Discount rate. The discount rate used to measure the total pension liability was 7.0% June 30, 2021 measurement date. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be based on 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the State. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of all current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

Sensitivity of Net Pension Liability. The following presents the Charter School's proportionate share of the net pension liability calculated using the discount rate as disclosed above, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease (4.40%)	Current Discount Rate (5.40%)	1% Increase (6.40%)
State's proportionate share of the net pension liability attributable to the Charter School	\$ 13,162,130	\$ 11,180,894	\$9,580,782

NOTE 8 POST-RETIREMENT BENEFITS

General Information about the OPEB Plan

The State of New Jersey Provides post-retirement (PRM) benefits for certain State and other retired employees meeting the service credit eligibility requirements. In Fiscal Year 2020, the State paid PRM benefits for 143,053 State and local retirees.

The State funds post-retirement medical benefits on a "pay-as-you-go" basis, which means that the State does not pre-fund, or otherwise establish a reserve or other pool of assets against the PRM expenses that the State may incur in future years. For Fiscal Year 2020, the State contributed \$1.578 billion to pay for pay-as-you-go PRM benefit costs incurred by covered retirees. The State's "pay as-you-go"

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 8 POST-RETIREMENT BENEFITS - CONTINUED

General Information about the OPEB Plan - continued

contributions have decreased from Fiscal Year 2019 amounts. Reductions are attributable to various cost savings initiatives implemented by the State, including new Medicare Advantage contracts. The State has appropriated \$1.775 billion in Fiscal Year 2021 as the State's contribution to fund pay-as-you-go PRM costs.

In accordance with the provisions of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, the State is required to quantify and disclose its obligations to pay Other Postemployment Benefits (OPEB) to retired plan members. This new standard supersedes the previously issued guidance, GASB Statement No. 45, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, effective for Fiscal Year 2018. The State is now required to accrue a liability in all instances where statutory language names the State as the legal obligor for benefit payments. The Fiscal Year 2020 total State OPEB liability to provide these benefits is \$65.5 billion, a decrease of \$10.5 billion or 13.8 percent from the \$76.0 billion liability recorded in Fiscal Year 2019.

Additional information on Pensions and OPEB can be accessed at state.nj.us/treasury/pensions/financial-reports.shtml.

Total OPEB Liability

The State, a nonemployer contributing entity, is the only entity that has a legal obligation to make employer contributions to OPEB for qualified retired PERS and TPAF participants. The Charter School's proportionate share percentage determined under paragraphs 193 and 203 through 205 of GASBS No. 75 is zero percent. Accordingly, the Charter School did not recognize any portion of the collective net OPEB liability on the Statement of Net Position.

Accordingly, the following OPEB liability note information is reported at the State's level and is not specific to the board of education/board of trustees. Note that actual numbers will be published in the NJ State CAFR at <https://www.nj.gov/treasury/omb/cafr.shtml>

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2021 measurement date was determined by an actuarial valuation as of June 30, 2020, which was rolled forward to June 30, 2021. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 8 POST-RETIREMENT BENEFITS - CONTINUED

Inflation rate	2.50%		
	<u>TPAF/ABP</u>	<u>PERS</u>	<u>PFRS</u>
Salary increases:			
Through 2026	1.55% - 4.45% based on years of service	2.00% - 6.00% based on years of service	3.25% - 15.25% based on years of service
Thereafter	1.55% - 4.45% based on years of service	3.00% - 7.00% based on years of service	Not applicable

Preretirement mortality rates were based on the Pub-2010 Healthy "Teachers" (TPAF/ABP) "General" (PERS), and "Safety" (PFRS) classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021. Postretirement mortality rates were based on the Pub-2010 "General" classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021. Disability mortality was based on the Pub-2010 "General" classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021 for current disabled retirees. Future disabled retirees was based on the Pub-2010 "Safety" (PFRS), "General" (PERS), and "Teachers" (TPAF/ABP) classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of actuarial studies for periods July 1, 2015 – June 30, 2018, July 1, 2014 – June 30, 2018, and July 1, 2013 – June 30, 2018 for TPAF, PERS and PFRS, respectively.

(a) Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend is initially is 5.6% and decreases to a 4.5% long-term rate after seven years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rate for fiscal year 2022 through 2023 are reflected. For PPO, the trend is initially 5.74% in fiscal year 2024, increasing to 12.93% in fiscal year 2025 and decreases to 4.5% after 11 years. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 6.75% and decreases to a 4.5% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.0%.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 8 POST-RETIREMENT BENEFITS - CONTINUED

(b) Discount rate

The discount rate for used for June 30, 2021 measurement dates was 2.16%. This represents the municipal bond return rate as chosen by the Division. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

Changes in the Total OPEB liability of the State for Charter School retirees:

Balance at 6/30/20 measurement date	\$ 3,685,249
Changes for the year	
Service cost	725,941
Interest	74,557
Changes of benefit terms	(3,059)
actual	
experience	(1,554,601)
Changes in assumptions	2,836
Benefit payments	(58,730)
Contributions from the member	<u>1,906</u>
Net Change	<u>(811,150)</u>
Balance at 6/30/21 measurement date	<u>\$ 2,874,099</u>

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the State for Charter School retirees, as well as what the State's total OPEB liability for the Charter School retirees would be if it were calculated using a discount rate that is 1-percentage -point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (1.16%)	Current Discount Rate (2.16%)	1% Increase (3.16%)
State's proportionate share of the Total OPEB liability attributable to the Charter School retirees	<u>\$ 3,442,719</u>	<u>\$ 2,874,099</u>	<u>\$ 2,426,345</u>

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 8 POST-RETIREMENT BENEFITS - CONTINUED

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the State for Charter School retirees, as well as what the State's total OPEB liability for the Charter School retirees would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current Health Cost Trend Rate</u>	<u>1% Increase</u>
State's proportionate share of the Total OPEB liability attributable to the Charter School retirees	<u>\$ 2,326,592</u>	<u>\$ 2,874,099</u>	<u>\$ 3,609,360</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the Charter School recognize OPEB revenue and expense of \$1,137,885 as determined by the State as the total OPEB liability for benefits provided through a defined benefit OPEB plan that is not administered through a trust that meets the criteria in paragraph 4 of GASBS No. 75 and in which there is a special funding situation.

In accordance with GASBS No. 75, the Charter School's proportionate share of school retirees OPEB is zero, there is no recognition of the allocation of proportionate share of deferred outflows of resources and deferred inflows of resources.

At June 30, 2022, the State reported deferred outflows of resources and deferred inflows of resources related to retired Charter School employees' OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of assumptions	\$ 487,554	\$ 308,364
Differences between expected and actual experience	433,258	862,568
Changes in proportions	<u>1,177,881</u>	<u>570,233</u>
	<u>\$ 2,098,693</u>	<u>\$ 1,741,165</u>

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 8 POST-RETIREMENT BENEFITS - CONTINUED

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the OPEB of retired Charter School employees will be recognized in OPEB expense as follows:

	Year Ended June 30
2022	52,237
2023	52,237
2024	52,237
2025	52,237
2026	52,501
Thereafter	96,079

NOTE 9 DEFERRED COMPENSATION

The Charter School offered its employees a choice of the following deferred compensation plans created in accordance with Internal Revenue Service 403(b). The Plan is administered by AXA Equity, Inc. permits participants to defer apportion of their salary until future years. Amounts deferred under the plan are not available to employees until termination, death or unforeseeable emergency.

NOTE 10 RISK MANAGEMENT

The Charter School is exposed to various risks of loss relates to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

A. Property and Liability Insurance

The Charter School maintains commercial insurance coverage for property, liability and surety bonds. A complete schedule of insurance coverage can be found in the Statistical Section (Unaudited) of this Comprehensive Annual Financial Report (Schedule J-20).

B. New Jersey Unemployment Compensation

The Charter School has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method". Under this plan, the Charter School is required to reimburse the New Jersey Unemployment Trust Fund For benefits paid to its former employees and charged to its account with the State. The Charter School is billed quarterly for amounts due to the State.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 11 INTERFUND RECEIVABLES AND PAYABLES

Amount reported in the governmental funds as interfund receivable and payable from/to other governmental funds pertains to expenses that were paid from the general fund which are eliminated in the governmental activities column. The remaining internal receivable and payable between the governmental funds and enterprise fund have been eliminated in the total Charter School-wide Statement of Net Asset.

At June 30, 2022, the interfund balances consisted of the following components:

	<u>RECEIVABLE (PAYABLE)</u>		
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>
General fund	\$ 332,173	\$ (378,269)	\$ 46,096
GASB No 34 mandated eliminations within governmental activities	<u>(378,269)</u>	<u>378,269</u>	<u>-</u>
Net interfund balances reported as follows:			
Entity-wide (eliminated in total column)	<u>\$ (46,096)</u>	<u>\$ -</u>	<u>\$ 46,096</u>

NOTE 12 CONTINGENCIES

State and Federal Aid Receipts

State and Federal awards are generally subject to review by the responsible governmental agencies for compliance with the agencies regulations governing the aid. In the opinion of the Charter School's management and legal counsel, any potential adjustments to the Federal or State aid recorded by the Charter School through June 30, 2022, resulting from a review by a responsible government agency will not have a material effect on the Charter School financial statements at June 30, 2022.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

NOTE 14 RELATED PARTY TRANSACTIONS

The Link Education Partners (“LEP”) is an affiliate organization related to the Charter School. It is a non-profit organization dedicated to supporting Link Community Charter School in its mission to provide an outstanding middle school education for learners of all academic abilities through development of the mind, body and spirit through a strong curriculum, experiential learning, immersion in the arts, and an enduring commitment to Core Values; this will allow them to be successful in competitive high schools and become responsible and resourceful citizens who give back to others.

LEP also subleased the property at 23 Pennsylvania Avenue to the Charter School for a period of 3 years expiring June 30, 2023. The extension of the lease agreement for another 3 years expiring June 30, 2026 is reasonably certain. The Charter School also used all of LEP capital assets in the property with no additional fee. In addition, LEP share some administrative employees with the Charter School throughout the year. LEP also has sponsored a summer school program where it utilizes the Charter School’s teachers.

NOTE 15 COVID-19 PUBLIC HEALTH EMERGENCY

On June 4, 2021, Governor Murphy signed legislation (A5820/S3866) and Executive Order No. 244 ending of the COVID-19 Public Health Emergency that has been in place since March 9, 2020. Under the legislation, the majority of executive orders issued pursuant to the Public Health Emergency expired 30 days from the approval date. The legislation allows for the termination of the Public Health Emergency while also allowing the Administration to retain the tools necessary to manage the ongoing threat posed by the pandemic. Specifically, the Administration is authorized to issue orders, directives, and waivers under the authority in the Emergency Health Powers Act that are related to vaccination efforts; testing; health resource and personnel allocation; data collection, retention, sharing, and access; coordination of local health departments; and implementation of any CDC recommendations to prevent the transmission of COVID-19. This authority lasts until January 11, 2022, and can be extended for 90 days with the passage of a concurrent resolution by the Legislature.

With the end of the Public Health Emergency, full-time school operations was restored in New Jersey beginning September 2021.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

BUDGETARY COMPARISON SCHEDULES

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE

YEAR ENDED JUNE 30, 2022

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Revenues					
Local sources:					
Local tax levy	\$ 924,847	\$ -	\$ 924,847	\$ 682,433	\$ (242,414)
Miscellaneous	-	-	-	9,669	9,669
Total - local sources	924,847	-	924,847	692,102	(232,745)
State sources:					
Categorical special education aid	295,442	-	295,442	194,452	(100,990)
Equalization aid	4,486,927	-	4,486,927	3,688,449	(798,478)
Categorical security aid	186,721	-	186,721	156,403	(30,318)
Adjustment aid	709,410	-	709,410	649,308	(60,102)
On-Behalf T.P.A.F. pension contributions - normal cost (non-budgeted)	-	-	-	744,902	744,902
On-Behalf T.P.A.F. pension contributions - post-retirement medical (non-budgeted)	-	-	-	182,926	182,926
On-Behalf T.P.A.F. pension contributions - long-term disability insurance (non-budgeted)	-	-	-	835	835
Reimbursed T.P.A.F. social security contributions (non-budgeted)	229,052	-	229,052	198,914	(30,138)
Total - state sources	5,907,552	-	5,907,552	5,816,189	(91,363)
Total revenues	6,832,399	-	6,832,399	6,508,291	(324,108)
Expenditures					
Current expense:					
Regular programs - instruction:					
Grades 6-8 - salaries of teachers	2,056,913	89,473	2,146,386	2,146,386	-
Regular programs - undistributed instruction:					
Other salaries for instruction	-	43,345	43,345	-	43,345
Purchased professional - educational services	572,600	(106,745)	465,855	434,767	31,088
Other purchased services (400-500 Series)	90,000	(30,000)	60,000	20,546	39,454
General supplies	95,000	-	95,000	39,330	55,670
Textbooks	51,200	-	51,200	34,494	16,706
Other objects	50,000	-	50,000	38,997	11,003
Total regular programs - instruction	2,915,713	(3,927)	2,911,786	2,714,520	197,266
Special education - instruction					
Learning and / or language disabilities:					
Salaries of teachers	416,783	(96,473)	320,310	153,550	166,760
Before/after school programs - instruction					
Salaries	40,000	125,400	165,400	138,004	27,396
Total instruction	3,372,496	25,000	3,397,496	3,006,074	391,422
Undistributed expenditures - health services:					
Supplies and materials	-	2,500	2,500	717	1,783
Undistributed Expenditures - Speech, OT, PT and related services:					
Purchased professional - educational services	130,000	(49,000)	81,000	24,011	56,989
Undistributed expenditures - support services - general administration:					
Salaries	1,120,999	(123,215)	997,784	664,842	332,942
Legal services	42,500	-	42,500	31,713	10,787
Audit fees	17,250	7,750	25,000	25,000	-
Other purchased professional services	124,350	19,005	143,355	125,483	17,872
Communications/telephone	59,585	-	59,585	55,612	3,973
General supplies	7,000	-	7,000	3,702	3,298
Miscellaneous	2,400	2,358	4,758	4,196	562
Total undistributed expenditures - support services - general administration	1,374,084	(94,102)	1,279,982	910,548	369,434
Undistributed expenditures - support services - school administration:					
Salaries of secretarial and clerical assistants	403,107	(10,000)	393,107	217,726	175,381
Other purchased services (400-500 series)	186,940	33,581	220,521	185,744	34,777
Total undistributed expenditures - support services - school administration	590,047	23,581	613,628	403,470	210,158
Custodial services:					
Rental of land and building other than lease purchase agreement	-	24,000	24,000	24,000	-
Insurance	72,413	25,000	97,413	84,199	13,214
General supplies	26,000	23,919	49,919	39,981	9,938
Energy (electricity)	76,500	-	76,500	69,754	6,746
Miscellaneous	25,000	5,000	30,000	4,270	25,730
Total undistributed expenditures - custodial services	199,913	77,919	277,832	222,204	55,628
Unallocated benefits - employee benefits:					
Social security contributions	245,810	34,102	279,912	80,998	198,914
Other retirement contributions - PERS	165,000	(30,000)	135,000	125,787	9,213
Unemployment compensation	43,678	(15,000)	28,678	4,674	24,004
Workmen's compensation	35,100	-	35,100	32,481	2,619
Health benefits	409,782	-	409,782	375,888	33,894
Other employee benefits	3,000	-	3,000	1,837	1,163
Total unallocated benefits - employee benefits	902,370	(10,898)	891,472	621,665	269,807
On-behalf T.P.A.F. pension contributions - normal cost (non-budgeted)	-	-	-	744,902	(744,902)
On-behalf T.P.A.F. pension contributions - post-retirement medical (non-budgeted)	-	-	-	182,926	(182,926)
On-behalf T.P.A.F. pension contributions - long-term disability	-	-	-	-	-

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE

YEAR ENDED JUNE 30, 2022

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
insurance (non-budgeted)	-	-	-	835	(835)
Reimbursed T.P.A.F. social security contributions (non-budgeted)	-	-	-	198,914	(198,914)
Total on-behalf contributions	-	-	-	1,127,577	(1,127,577)
Total personal services - employee benefits	902,370	(10,898)	891,472	1,749,242	(857,770)
Total undistributed expenditures	3,196,414	(50,000)	3,146,414	3,310,192	(163,778)
Total general current expense	6,568,910	(25,000)	6,543,910	6,316,266	227,644
Capital outlay					
Equipment:					
Instructional	50,000	-	50,000	12,040	37,960
Non-instructional	-	25,000	25,000	25,000	-
Total equipment	50,000	25,000	75,000	37,040	37,960
Total capital outlay	50,000	25,000	75,000	37,040	37,960
Total expenditures	6,618,910	-	6,618,910	6,353,306	265,604
Excess (deficiency) of revenues over (under) expenditures	213,489	-	213,489	154,985	(58,504)
Other financing sources (uses):					
Principal payments on leases	(270,813)	-	(270,813)	(270,813)	-
Interest payments on leases	(67,447)	-	(67,447)	(67,447)	-
Total other financing sources (uses)	(338,260)	-	(338,260)	(338,260)	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(124,771)	-	(124,771)	(183,275)	(58,504)
Fund balances at beginning of the year	1,108,944	-	1,108,944	2,005,218	(896,274)
Prior period adjustment	-	-	-	70,240	(70,240)
Fund balances at beginning of year, as restated	1,108,944	-	1,108,944	2,075,458	(966,514)
Fund balances at end of the year	\$ 984,173	\$ -	\$ 984,173	1,892,183	\$ (1,025,018)
Recapitulation:					
Unassigned				\$ 1,892,183	
Reconciliation to Governmental Funds Statements (GAAP):					
Fiscal year 2022 last state aid payments not recognized on GAAP basis				-	
Fund balance per Governmental Funds (GAAP)				\$ 1,892,183	

LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

YEAR ENDED JUNE 30, 2022

	Original Budget	Budget Transfers/ Modifications	Final Budget	Actual	Variance Final to Actual
Revenues					
State	\$ 25,643	\$ -	\$ 25,643	\$ 28,935	\$ (3,292)
Federal	3,125,310	-	3,125,310	1,065,249	2,060,061
Total revenues - all sources	<u>3,150,953</u>	<u>-</u>	<u>3,150,953</u>	<u>1,094,184</u>	<u>2,056,769</u>
Expenditures					
Current Expenditures:					
Instruction:					
Salaries of teachers	900,030	-	900,030	213,225	686,805
Supplies and materials	182,701	150,687	333,388	160,837	172,551
Purchased professional and technical services	505,404	-	505,404	201,224	304,180
Total instruction	<u>1,588,135</u>	<u>150,687</u>	<u>1,738,822</u>	<u>575,286</u>	<u>1,163,536</u>
Support services:					
Salaries	252,645	-	252,645	107,039	145,606
Employee benefits	253,209	14,313	267,522	77,608	189,914
Purchased professional and technical services	326,420	-	326,420	252,841	73,579
Other purchased services	210,643	(165,000)	45,643	28,935	16,708
Supplies and materials	79,842	-	79,842	16,625	63,217
Miscellaneous	43,917	-	43,917	35,850	8,067
Total support services	<u>1,166,676</u>	<u>(150,687)</u>	<u>1,015,989</u>	<u>518,898</u>	<u>497,091</u>
Capital outlay:					
Instructional equipment	396,142	-	396,142	-	396,142
Total capital outlay	<u>396,142</u>	<u>-</u>	<u>396,142</u>	<u>-</u>	<u>396,142</u>
Total Expenditures	<u>3,150,953</u>	<u>-</u>	<u>3,150,953</u>	<u>1,094,184</u>	<u>2,056,769</u>
Excess revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at beginning of year				12,703	
Fund balance at end of year				<u>\$ 12,703</u>	
Recapitulation:					
Restricted:					
Student activities				12,703	
Total fund balance				<u>\$ 12,703</u>	

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

PART II

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

**REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY GAAP RECONCILIATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2022

**Note A - Explanation of Differences between Budgetary Inflows
and Outflows and GAAP Revenues and Expenditures**

		<u>General Fund</u>		<u>Special Revenue Fund</u>
Sources/inflows of resources				
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule:	[C-1]	\$ 6,508,291	[C-2]	1,094,184
Difference - budget to GAAP:				
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		-		-
Last State aid payment recognized for budgetary purposes only.		-		-
General Fund contribution to Early Childhood Program Aid.		-		-
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	[B-2]	<u>6,508,291</u>	[B-2]	<u>1,094,184</u>
Uses/outflows of resources				
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1]	6,353,306	[C-2]	1,094,184
Differences - budget to GAAP				
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for budgetary purposes, but in the year the supplies are received for financial reporting purposes.		-		-
Transfers to and from other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.				
Net transfer (outflows) to general fund		-		-
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2]	<u>\$ 6,353,306</u>	[B-2]	<u>\$ 1,094,184</u>

Note A -The general fund budget basis of the use/outflow of resources is GAAP, therefore no reconciliation is required.

REQUIRED SUPPLEMENTARY INFORMATION

PART III

**SCHEDULES RELATED TO ACCOUNTING
AND REPORTING FOR PENSIONS (GASB 68)**

LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)

EXHIBIT L-1

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHARTER SCHOOL'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY - PERS

Last Ten Fiscal Years ⁽¹⁾

	Fiscal Year Ended June 30,							
	2022	2021	2020	2019	2018	2017	2016	2015
Charter School's proportion of the net pension liability (asset)	0.0107407785%	0.0136594963%	0.0160816414%	0.0140818589%	0.008828485%	0.00%	0.00%	0.00%
Charter School's proportionate share of the net pension liability (asset)	\$ 1,272,406	\$ 2,227,507	\$ 2,897,668	\$ 2,772,648	\$ 2,793,579	\$ -	\$ -	\$ -
Charter School's covered-employee payroll	\$ 745,740	\$ 839,122	\$ 809,007	\$ 999,568	\$ 1,026,612	\$ -	\$ -	\$ -
Charter School's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	170.62%	265.46%	358.18%	277.38%	272.12%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	70.33%	58.32%	40.84%	53.60%	48.10%	40.14%	47.92%	52.06%

The Charter School has no proportionate share in the net pension liability (asset).

(1) The Charter School implemented GASB 68, *Accounting and Financial Reporting for Pension* in fiscal year 2014. No data is available prior to fiscal year 2015.

LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)

EXHIBIT L-2

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHARTER SCHOOL'S CONTRIBUTIONS
PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS)

Last Ten Fiscal Year ⁽¹⁾

	Fiscal Year Ended June 30,							
	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	125,787	\$ 149,428	\$ 156,427	\$ 140,069	\$ 111,174	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	<u>(125,787)</u>	<u>(149,428)</u>	<u>(156,427)</u>	<u>(140,069)</u>	<u>(111,174)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charter School's covered-employee payroll	\$ 745,740	\$ 839,122	\$ 809,007	\$ 999,568	\$ 1,026,612	\$ -	\$ -	\$ -
Contributions as a percentage of covered-employee payroll	16.87%	17.81%	19.34%	14.01%	10.83%	0.00%	0.00%	0.00%

The Charter School has no proportionate share in the net pension liability (asset).

(1) The Charter School implemented GASB 68, *Accounting and Financial Reporting for Pension* in fiscal year 2014. No data is available prior to fiscal year 2015.

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHARTER SCHOOL'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY - TPAF

Last Ten Fiscal Years ⁽¹⁾

	Fiscal Year Ended June 30,							
	2022	2021	2020	2019	2018	2017	2016	2015
Charter School's proportion of the net pension liability (asset)	0.0197053567%	0.0169796485%	0.0153538430%	0.0167239749%	0.00%	0.00%	0.00%	0.00%
Charter School's proportionate share of the net pension liability (asset)	\$ 9,473,387	\$ 11,180,894	\$ 9,422,798	\$ 10,639,434	\$ -	\$ -	\$ -	\$ -
Charter School's covered-employee payroll	\$ 1,986,834	\$ 1,855,627	\$ 1,909,443	\$ 1,881,066	\$ -	\$ -	\$ -	\$ -
Charter School's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	35.52%	24.60%	26.95%	26.49%	25.41%	22.33%	28.71%	28.71%

The Charter School has no proportionate share in the net pension liability (asset).

(1) The Charter School implemented GASB 68, *Accounting and Financial Reporting for Pension* in fiscal year 2014. No data is available prior to fiscal year 2015.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)****NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – PART III****YEAR ENDED JUNE 30, 2022****Public Employees Retirement System (PERS)**

Change in benefit terms. There was no change in the benefit terms.

Change in assumptions. The calculation of the discount rate used to measure the total pension liability is dependent upon the long-term expected rate of return, and the municipal bond index rate. The discount rate used to measure the total pension liability did not change at 7.00%.

Teachers Pension and Annuity Fund (TPAF)

Change in benefit terms. There is no change in the benefit terms.

Change in assumptions. The calculation of the discount rate used to measure the total pension liability is dependent upon the long-term expected rate of return, and the municipal bond index rate. The discount rate used to measure the total pension liability changed from 5.40% to 7.00% in the current measurement date. This change in the discount rate is considered to be a change in actuarial assumptions under GASB No. 68.

The discount rate of 7.00% (5.40% in prior measurement date) at the June 30, 2021 measurement date was based on the projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be based on 100% (78% in prior measurement date) of the actuarially determined contributions for the State.

Other Post-employment Benefits (OPEB)

Change in benefit terms. There is no change in the benefit terms.

Change in assumptions. The calculation of the discount rate used to measure the total nonemployer OPEB liability is dependent upon the long-term expected rate of return, and the municipal bond index rate. The discount rate used to measure the total pension liability changed from 2.21% to 2.16% in the current measurement date. This change in the discount rate is considered to be a change in actuarial assumptions under GASB No. 75. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

**SCHEDULES RELATED TO ACCOUNTING
AND REPORTING FOR OPEB (GASB 75)**

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE CHARTER SCHOOL'S TOTAL
OPEB LIABILITY AND RELATED RATIOS**

LAST TEN FISCAL YEARS ⁽¹⁾

	Fiscal Year Ended June 30,			
	2022	2021	2020	2019
State's Proportionate Share of the Total OPEB Liability Attributable to the Charter School Retirees				
Service cost	\$ 725,941	\$ 361,030	\$ 313,632	\$ 395,196
Interest	74,557	75,113	65,310	83,358
Change of benefit terms	(3,059)	-	-	-
Difference between expected and actual experience	(1,554,601)	822,256	63,214	(832,067)
Changes in assumptions and other inputs	2,836	673,168	27,075	(160,744)
Contributions from the member	1,906	1,945	1,652	1,295
Benefit payments	(58,730)	(64,157)	(55,743)	(37,456)
Net Change in Total State OPEB Liability Attributable to Charter School	(811,150)	1,869,355	415,140	(550,418)
State's Proportionate Share of the Total OPEB Liability Attributable to the Charter School Retirees				
At beginning of year	\$ 3,685,249	\$ 1,815,894	\$ 1,400,754	\$ 1,951,172
At end of year	\$ 2,874,099	\$ 3,685,249	\$ 1,815,894	\$ 1,400,754
Charter School's proportionate share of the Total OPEB Liability	0%	0%	0%	0%
Charter School Covered-employee payroll ⁽²⁾	\$ 2,732,574	\$ 2,694,749	\$ 2,718,450	\$ 2,880,634
Total State OPEB liability as a percentage of Charter School covered-employee payroll	105.18%	136.76%	66.80%	48.63%

Note - The amounts presented for the fiscal year was determined as of June 30 measurement date of the prior fiscal year.

(1) The Charter School implemented GASB 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* in fiscal year 2018. No data is available prior to fiscal year 2018.

(2) Covered payroll was based on the Charter School's payroll for the year ended June 30.

OTHER SUPPLEMENTARY INFORMATION

SPECIAL REVENUE FUND

LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)

SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS

YEAR ENDED JUNE 30, 2022

	Every Student Succeeds Act (E.S.S.A.)		COVID-19 Grants								Total
	Title I, Part A	IDEA, Part B Basic	CRRSA ESSER II	ESSER II - Learning Accelerate	ESSER II - Mental Health	ARP ESSER	Charter and Renaissance School Project Emergent and Capital Maintenance	Charter School Grant	Preschool and Charter School Security Compliance Grant	Student Activities	
Revenues											
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,935	\$ -	\$ 20,000	\$ -	\$ 28,935
Federal	211,235	69,183	3,850	25,131	40,592	133,697	-	581,561	-	-	1,065,249
Total revenues - all sources	\$ 211,235	\$ 69,183	\$ 3,850	\$ 25,131	\$ 40,592	\$ 133,697	\$ 8,935	\$ 581,561	\$ 20,000	\$ -	\$ 1,094,184
Expenditures											
Current Expenditures:											
Instruction:											
Salaries of teachers	\$ 20,000	\$ -	\$ -	\$ 23,345	\$ -	\$ -	\$ -	\$ 169,880	\$ -	\$ -	\$ 213,225
Supplies and materials	9,611	-	-	-	-	38,513	-	112,713	-	-	160,837
Purchased professional and technical services	172,624	-	3,850	-	-	-	-	24,750	-	-	201,224
Total instruction	202,235	-	3,850	23,345	-	38,513	-	307,343	-	-	575,286
Support services:											
Salaries	-	-	-	-	-	-	-	107,039	-	-	107,039
Employee benefits	9,000	-	-	1,786	-	13,340	-	53,482	-	-	77,608
Purchased professional and technical services	-	69,183	-	-	40,592	65,219	-	77,847	-	-	252,841
Other purchased services	-	-	-	-	-	-	8,935	-	20,000	-	28,935
Supplies and materials	-	-	-	-	-	16,625	-	-	-	-	16,625
Miscellaneous	-	-	-	-	-	-	-	35,850	-	-	35,850
Total support services	9,000	69,183	-	1,786	40,592	95,184	8,935	274,218	20,000	-	518,898
Capital outlay											
Facilities acquisition and construction services:	-	-	-	-	-	-	-	-	-	-	-
Instructional equipment	-	-	-	-	-	-	-	-	-	-	-
Noninstructional	-	-	-	-	-	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	211,235	69,183	3,850	25,131	40,592	133,697	8,935	581,561	20,000	-	1,094,184
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-	-	-	-	-	12,703	12,703
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,703	\$ 12,703

CAPITAL PROJECTS FUND

The capital projects fund is used to account for the acquisition and construction of major capital facilities and equipment purchases other than those financed by propriety funds.

At June 30, 2022, there was no capital project fund.

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the Charter School is that the costs of providing goods and services be financed through user charges. The Charter School has the Food Service and After Care in its Enterprise Fund to account for the operation of food services and after care.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

ENTERPRISE FUND

COMBINING SCHEDULE OF NET POSITION

JUNE 30, 2022

Assets

Current assets:

Cash and cash equivalents	\$	23,537
Accounts receivable:		
Federal		18,900
Interfund receivables		46,096
Total current assets		<u>88,833</u>

Capital assets

Equipment		10,720
Less: Accumulated depreciation		<u>8,091</u>
Net capital assets		<u>2,629</u>

Total Assets	\$	<u>91,462</u>
--------------	----	---------------

Liabilities

Accounts Payable	\$	<u>-</u>
------------------	----	----------

Net assets

Unrestricted		<u>91,462</u>
--------------	--	---------------

Total Liabilities and Net Position	\$	<u>91,462</u>
------------------------------------	----	---------------

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

ENTERPRISE FUND

**COMBINING SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION**

YEAR ENDED JUNE 30, 2022

Operating revenues:	
Charges for services:	
Daily sales - reimbursable programs	\$ -
Total Operating revenues	-
Operating expenses:	
Supplies and materials - reimbursable programs	226,311
Depreciation	1,051
Total operating expenses	227,362
Operating loss	(227,362)
Nonoperating revenues:	
State sources:	
State School Lunch	3,795
Federal sources:	
National School Lunch	168,216
National School Breakfast	69,445
COVID 19 - Seamless Summer Option	4,186
COVID 19 - Pandemic Electronic Benefit Transfer	17,679
Total nonoperating revenues	263,321
Changes in net position	35,959
Total net position at beginning of year	55,503
Total net position at end of year	\$ 91,462

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

ENTERPRISE FUND

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2022

	FOOD SERVICE
Cash flows from operating activities	
Operating loss	\$ (227,362)
Adjustment to reconcile operating loss to net cash from operating activities:	
Depreciation expense	1,051
Changes in assets and liabilities:	
Accounts receivable	568
Accounts payable	(9,412)
Interfund receivable	(28,166)
Net cash from operating activities	(263,321)
Cash flows from noncapital financing activities	
Cash received from state and federal reimbursements	263,321
Net decrease in cash and cash equivalents	-
Cash and cash equivalents at beginning of the year	23,537
Cash and cash equivalents at end of year	\$ 23,537

FIDUCIARY FUNDS

Trust Fund. Accounts for assets held in a trustee capacity for others and therefore cannot be used to support the Charter School's own programs which are as follow:

- a) Pension and Other Employee Benefit Trust. Accounts for resources held in trust for the members and beneficiaries of various employee benefit plans.
- b) Investment Trust Fund. Accounts for the portion of investment pools reported by the sponsoring district.
- c) Private Purpose Trust Fund. Accounts for all other trust arrangements, such as a scholarship fund to benefit individual students.

Custodial Fund. Accounts for resources held by the Charter School in a purely custodial capacity that involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. Charter School must maintain the financial integrity of the individual agencies through a separate accounting of each activity for which the Charter School is acting as an agent. Custodial funds would include parent-teacher organizations.

At June 30, 2022, the Charter School do not have a Trust Fund nor Custodial Fund.

LONG-TERM DEBT

The long-term debt is used to record the outstanding principal balances of the long-term liabilities of the charter school. This includes the outstanding principal balance on leases, the accrued liability for insurance claims and the liability for compensated absences and the outstanding principal balance on certificates of participation outstanding or mortgage note payable.

SCHEDULE OF OBLIGATIONS UNDER LEASES

[illegible]

**STATISTICAL SECTION
(UNAUDITED)**

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

INTRODUCTION TO THE STATISTICAL SECTION

<u>Contents</u>	<u>Page</u>
Financial Trends	77
These schedules contain trend information to help the reader understand how the district's financial performance and well being have changed over time.	
Revenue Capacity	N/A
These schedules contain information to help the reader assess the district's most significant local revenue source, the property tax.	
Debt Capacity	N/A
These schedules present information to help the reader assess the affordability of the district's current levels of outstanding debt and the district's ability to issue additional debt in the future.	
Demographic and Economic Information	82
These schedules offer demographic and economic indicators to help the reader understand the environment within which the district's financial activities take place.	
Operating Information	85
These schedules contain service and infrastructure data to help the reader understand how the information in the district's financial report relates to the services the district provides and the activities it performs.	
Notes	
1 Unless otherwise noted, the information in these schedules are derived from the comprehensive annual financial reports (CAFR) for the relevant year.	
2 GASB requires presentation of certain statistical information for the last ten fiscal years. However, fiscal year ended June 30, 2015 is the first operating year of the Charter School. Therefore, schedules presenting charter-wide information include information beginning in that year.	

LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)

NET POSITION BY COMPONENT
Last Ten Fiscal Years ⁽²⁾

(Accrual basis of accounting)

	Fiscal Year Ending June 30,							
	2022	2021	2020	2019	2018	2017	2016	2015
Governmental activities								
Invested in right-of-use assets, net of related debt	\$ (124,190)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Invested in capital assets, net of related debt	-	1,440	4,321	7,202	10,083	12,964	-	-
Restricted	-	-	-	-	-	-	-	-
Unrestricted	(440,029)	(208,548)	(658,948)	(298,404)	382,866	706,002	780,524	730,608
Total governmental activities net position	<u>\$ (564,219)</u>	<u>\$ (207,108)</u>	<u>\$ (654,627)</u>	<u>\$ (291,202)</u>	<u>\$ 392,949</u>	<u>\$ 718,966</u>	<u>\$ 780,524</u>	<u>\$ 730,608</u>
Business-type activities								
Invested in capital assets, net of related debt	\$ 2,629	\$ 3,680	\$ 5,008	\$ 6,101	\$ 7,194	\$ 3,556	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	-
Unrestricted	88,833	51,823	84,434	83,845	78,718	50,493	14,853	3,134
Total business-type activities net position	<u>\$ 91,462</u>	<u>\$ 55,503</u>	<u>\$ 89,442</u>	<u>\$ 89,946</u>	<u>\$ 85,912</u>	<u>\$ 54,049</u>	<u>\$ 14,853</u>	<u>\$ 3,134</u>
Charter School-wide								
Invested in right-of-use assets, net of related debt	\$ (124,190)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Invested in capital assets, net of related debt	-	1,440	4,321	7,202	10,083	12,964	-	-
Restricted	12,703	12,703	-	-	-	-	-	-
Unrestricted	(348,567)	(153,045)	(569,185)	(208,458)	468,778	760,051	795,377	745,461
Total Charter School net position	<u>\$ (460,054)</u>	<u>\$ (138,902)</u>	<u>\$ (564,864)</u>	<u>\$ (201,256)</u>	<u>\$ 478,861</u>	<u>\$ 773,015</u>	<u>\$ 795,377</u>	<u>\$ 745,461</u>

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

CHANGES IN NET POSITION

Last Ten Fiscal Years ⁽²⁾

(Accrual basis of accounting)

	Fiscal Year Ending June 30,							
	2022	2021	2020	2019	2018	2017	2016	2015
Expenses								
Governmental activities								
Instruction	\$ 5,210,338	\$ 4,625,255	\$ 3,979,878	\$ 4,201,679	\$ 4,124,891	\$ 2,759,841	\$ 2,924,449	\$ 1,951,048
Administrative	1,856,302	2,257,408	1,502,563	1,338,624	1,283,729	962,975	911,391	918,674
Support Services	753,992	598,245	1,402,659	1,291,070	1,263,804	907,761	808,363	563,363
Unallocated								
Capital Outlay	37,040	9,673	5,252	24,682	39,301	3,557	10,000	-
Amortization of right-of-use asset	328,005	-	-	-	-	-	-	-
Depreciation	1,440	2,881	2,881	2,881	2,881	1,440	-	-
Total governmental activities expenses	8,187,117	7,493,462	6,893,233	6,858,936	6,714,606	4,635,574	4,654,203	3,433,085
Business-type activities:								
Food service	227,362	145,378	212,669	212,669	164,400	152,746	141,607	112,970
Total business-type activities expense	227,362	145,378	212,669	212,669	164,400	152,746	141,607	112,970
Total charter school expenses	\$ 8,414,479	\$ 7,638,840	\$ 7,105,902	\$ 7,071,605	\$ 6,879,006	\$ 4,788,320	\$ 4,795,810	\$ 3,546,055
Program Revenues								
Governmental activities:								
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating grants and contributions	2,513,497	1,956,764	1,392,904	1,351,418	1,340,222	320,358	482,507	901,105
Capital grants and contributions	-	-	-	-	-	-	-	-
Total governmental activities program revenues	2,513,497	1,956,764	1,392,904	1,351,418	1,340,222	320,358	482,507	901,105
Business-type activities:								
Charges for services								
Food service	-	54	42,417	40,990	32,505	32,257	22,328	18,848
Operating grants and contributions	263,321	111,385	124,355	175,713	163,755	154,221	136,462	97,256
Capital grants and contributions	-	-	-	-	-	-	-	-
Total business-type activities program revenues	263,321	111,439	166,772	216,703	196,260	186,478	158,790	116,104
Total charter school program revenues	\$ 2,776,818	\$ 2,068,203	\$ 1,568,121	\$ 1,568,121	\$ 1,536,482	\$ 506,836	\$ 641,297	\$ 1,017,209
Net (Expense)/Revenue								
Governmental activities	\$ (5,673,620)	\$ (5,536,698)	\$ (5,500,329)	\$ (5,507,518)	\$ (5,374,384)	\$ (4,315,216)	\$ (4,171,696)	\$ (2,531,980)
Business-type activities	35,959	(33,939)	(504)	4,034	31,860	33,732	17,183	3,134
Total charter school-wide net expense	\$ (5,637,661)	\$ (5,570,637)	\$ (5,500,833)	\$ (5,503,484)	\$ (5,342,524)	\$ (4,281,484)	\$ (4,154,513)	\$ (2,528,846)
General Revenues and Other Changes in Net Assets								
Governmental activities:								
Local tax levy	\$ 682,433	\$ 702,315	\$ 702,453	\$ 667,728	\$ 705,300	\$ 673,020	\$ 691,410	\$ 316,023
Grants and contributions	4,688,612	4,425,248	4,343,218	4,141,234	4,122,971	3,574,223	3,527,853	2,946,315
Other funding sources (uses)	(67,447)	777,846	-	-	-	-	-	-
Miscellaneous income	9,669	78,808	91,233	14,405	220,096	6,415	2,349	250
Total governmental activities	5,313,267	5,984,217	5,136,904	4,823,367	5,048,367	4,253,658	4,221,612	3,262,588
Business-type activities:								
Investment earnings	-	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-	-
Total business-type activities	-	-	-	-	-	-	-	-

LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)

CHANGES IN NET POSITION

Last Ten Fiscal Years ⁽²⁾

(Accrual basis of accounting)

	Fiscal Year Ending June 30,							
	2022	2021	2020	2019	2018	2017	2016	2015
Total charter school-wide	\$ 5,313,267	\$ 5,984,217	\$ 5,136,904	\$ 4,823,367	\$ 5,048,367	\$ 4,253,658	\$ 4,221,612	\$ 3,262,588
Changes in Net Position								
Governmental activities	\$ (360,353)	\$ 447,519	\$ (363,425)	\$ (684,151)	\$ (326,017)	\$ (61,558)	\$ 49,916	\$ 730,608
Business-type activities	35,959	(33,939)	(504)	4,034	31,860	33,732	17,183	3,134
Total charter school	\$ (324,394)	\$ 413,580	\$ (363,929)	\$ (680,117)	\$ (294,157)	\$ (27,826)	\$ 67,099	\$ 733,742

LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)

FUND BALANCES - GOVERNMENTAL FUND

Last Ten Fiscal Years ⁽²⁾

(Modified accrual basis of accounting)

	Fiscal Year Ending June 30,							
	2022	2021	2020	2019	2018	2017	2016	2015
General Fund								
Assigned	\$ -	\$ -	\$ -	\$ 109,633	\$ 109,633	\$ 2,455	\$ -	\$ -
Unassigned	1,892,183	2,005,218	1,108,944	734,180	841,000	703,547	780,524	730,608
Total general fund	1,892,183	2,005,218	1,108,944	843,813	950,633	706,002	780,524	730,608
All Other Governmental Funds								
Restricted, Student activities	12,703	12,703	-	-	-	-	-	-
Total all other governmental funds	\$ 1,904,886	\$ 2,017,921	\$ 1,108,944	\$ 843,813	\$ 950,633	\$ 706,002	\$ 780,524	\$ 730,608

LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)

CHANGES IN FUND BALANCES - GOVERNMENTAL FUND
Last Ten Fiscal Years ⁽⁴⁾

(Unaudited)

Function	Fiscal Year Ending June 30,							
	2022	2021	2020	2019	2018	2017	2016	2015
Revenues								
Local Sources:								
Local tax levy	\$ 682,433	\$ 702,315	\$ 702,453	\$ 667,728	\$ 705,300	\$ 673,020	\$ 691,409	\$ 316,023
Miscellaneous	9,669	78,808	91,233	74,405	220,096	6,415	93,052	681,870
State sources	5,845,124	5,357,653	4,519,842	4,314,366	4,273,950	3,710,953	3,695,362	3,024,482
Federal sources	1,065,249	322,155	338,515	280,803	235,239	183,628	224,296	141,318
Total Revenues	7,602,475	6,460,931	5,652,043	5,337,302	5,434,585	4,574,016	4,704,119	4,163,693
Current expense								
Instruction	3,581,360	2,832,198	2,499,347	2,687,034	2,564,779	2,357,527	2,504,326	1,694,740
Administrative cost	1,314,018	1,414,916	1,538,343	1,483,344	1,427,179	1,279,513	1,206,494	1,123,524
Support services	1,387,495	1,153,311	1,167,346	1,075,930	1,007,716	856,807	765,874	536,654
Capital outlay	37,040	9,673	5,252	24,682	39,301	17,961	10,000	-
TPAF - FICA Reimbursement	198,914	164,935	176,624	173,132	150,979	136,730	167,509	78,167
TPAF - On-behalf payments	928,663	767,470	880	1,081	1,482	-	-	-
Total Expenditures	7,447,490	6,342,503	5,387,792	5,445,203	5,191,436	4,648,538	4,654,203	3,433,085
Excess (Deficiency) of Revenues Over Expenditures	154,985	118,428	264,251	(107,901)	243,149	(74,522)	49,916	730,608
Other financing sources(uses):								
Principal payments on leases	(270,813)	-	-	-	-	-	-	-
Interest payments on leases	(67,447)	-	-	-	-	-	-	-
PPP loan Interest expense forgiven	-	(6,756)	-	-	-	-	-	-
Total other financing sources/(uses)	(338,260)	(6,756)	-	-	-	-	-	-
Net change in fund balances	\$ (183,275)	\$ 111,672	\$ 264,251	\$ (107,901)	\$ 243,149	\$ (74,522)	\$ 49,916	\$ 730,608
Debt service as a percentage of noncapital expenditures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Source: Charter School's records.

Note: Noncapital expenditures are total expenditures less capital outlay.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

**DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years ⁽²⁾**

Year	Population ^a	Personal Income ^b	Per Capita Personal Income ^c	Unemployment Rate ^d
2022	**	**	**	**
2021	307,220	**	**	10.60%
2020	282,520	\$ 19,916,812,440	\$ 70,497	14.70%
2019	282,903	19,140,368,271	67,657	6.00%
2018	282,223	18,404,890,722	65,214	7.00%
2017	281,340	18,071,030,880	64,232	7.50%
2016	280,612	17,491,668,408	62,334	7.90%
2015	279,484	17,003,806,560	60,840	8.80%

** Data not available

Source:

^a U.S. Census Bureau, Population Division

^b Personal income has been estimated based upon the municipal population and per capita personal income presented

^c Per capita personal income was computed using Census Bureau midyear population estimates. All dollar estimates are in thousands of current dollars (not adjusted for inflation). Estimates for 2010-2017 reflect county population estimates available as of March 6, 2019.

^d Unemployment data provided by the NJ Dept of Labor and Workforce Development

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

**PRINCIPAL EMPLOYERS
Current Year and Six Years Ago**

Employer	2022		2017	
	Employees	Percentage of Total Municipal Employment	Employees	Percentage of Total Municipal Employment

Information not available

DRAFT

LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)

FULL-TIME EQUIVALENT CHARTER SCHOOL EMPLOYEES BY FUNCTION/PROGRAM

Last Ten Fiscal Years ⁽²⁾

(Unaudited)

Function/Program	2022	2021	2020	2019	2018	2017	2016	2015
Instruction	35	37	38	38	33	33	29	29
Administrative	5.2	7.5	8	8	8	8	9	9
Support	4.1	5	5	5	4	4	3	3
	<u>44.3</u>	<u>49.5</u>	<u>51</u>	<u>51</u>	<u>45</u>	<u>45</u>	<u>41</u>	<u>41</u>
Total	44.3	49.5	51	51	45	45	41	41

Source: Charter School's personnel records

LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)

OPERATING STATISTICS

Last Ten Fiscal Years ⁽²⁾
(Unaudited)

Fiscal Year	Enrollment	Operating Expenditures ^a	Cost Per Pupil	Percentage Change	Teaching Staff ^b	Pupil/Teacher Ratio Middle School	Average Daily Enrollment (ADE) ^c	Average Daily Attendance (ADA) ^c	% Change in Average Daily Enrollment	Student Attendance Percentage
2022	321	\$ 7,447,490	\$ 23,201	11.57%	35	9.17 : 1	319.90	307.12	4.24%	96.01%
2021	305	6,342,503	20,795	7.01%	37	8.24 : 1	306.88	301.89	1.65%	98.37%
2020	304	5,907,537	19,433	-5.03%	38	8.00 : 1	301.90	295.86	5.89%	98.00%
2019	289	5,893,339	20,463	5.12%	38	7.61 : 1	285.10	279.40	0.00%	98.00%
2018	288	5,606,628	19,467	20.19%	33	8.72 : 1	285.10	279.40	0.00%	98.00%
2017	287	4,648,528	16,197	-0.47%	33	8.69 : 1	285.10	279.40	-0.44%	98.00%
2016	286	4,654,203	16,273	1.91%	29	9.8 : 1	286.37	280.64	79.21%	98.00%
2015	215	3,433,085	15,968	N/A	29	7.4:1	159.80	156.60	N/A	98.00%

Source: Charter School's Records

Note: Enrollment based on annual October Charter School count.

^a Operating expenditures equal total expenditures less debt service and capital outlay.

^b Teaching staff includes only full-time equivalents of certificated staff.

^c Average daily enrollment and average daily attendance are obtained from the School Register Summary (SRS).

LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)

SCHOOL BUILDING INFORMATION
Last Ten Fiscal Years ⁽²⁾

	2022	2021	2020	2019	2018	2017	2016	2015
<u>Charter School Building</u>								
23 Pennsylvania Avenue								
Square Feet	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Capacity (students)	475	475	475	475	475	475	475	475
Enrollment	330	305	304	289	288	287	286	215

Source: Charter School's records

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

INSURANCE SCHEDULE

**June 30, 2022
(Unaudited)**

	<u>Coverage</u>	<u>Deductible</u>
Commercial property and general liability:		
Property (*):		
Blanket Building and Contents	\$ 15,919,483	\$ 5,000
Business Income	3,500,000	
Coinsurance	100%	
Backup of Sewers and Drains	100,000	
Flood Aggregate	1,000,000	25,000
Earthquake Aggregate	1,000,000	25,000
General Liability (*):		
Aggregate	3,000,000	
Products/Completed Operations Aggregate	3,000,000	
Personal and Advertising Injury	1,000,000	
Each Occurrence	1,000,000	
Damage to rented premises	1,000,000	
Medical expense	20,000	
Hired Non Owned Auto Liability	1,000,000	
Employee Benefits Liability (*):		
Aggregate	3,000,000	
Each claim	1,000,000	1,000
Abuse and Molestation (*):		
Aggregate	3,000,000	
Each claim	1,000,000	
Umbrella (*):		
Aggregate	5,000,000	
Products	5,000,000	
Each claim	5,000,000	
Workers Compensation (*):		
Bodily injury by accident	500,000	
Bodily injury by disease - each employee	500,000	
Bodily injury by disease	500,000	
Student Accident (*):		
Accidental Death	15,000	
Accidental Dismemberment	30,000	
Accident Medical	25,000	
Accident Medical - Per Accident	1,000	
Directors and Officers (*):		
Limit of liability	1,000,000	25,000
Employment Practices (*):		
Limit of liability	1,000,000	35,000
Wage and Hour Defense	100,000	50,000
Crime (*):		
Employee theft	250,000	5,000

(*) William H. Connolly & Co., LLC

Source: Charter School's Records

LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)

CHARTER SCHOOL PERFORMANCE FRAMEWORK
FINANCIAL PERFORMANCE
FISCAL RATIOS

Multi-Year Information
(Unaudited)

	2020 Audit	2021 Audit	2022 Audit	Source
Cash	\$ 1,368,964	\$ 1,845,867	\$ 1,621,237	Audit: Exhibit A-1
Current Assets (include cash)	2,343,298	2,578,393	2,742,412	Audit: Exhibit A-1
Current Liabilities	372,074	508,649	748,693	Audit: Exhibit A-1
Total Expenses	7,060,509	7,638,840	8,414,479	Audit: Exhibit A-2
Change in Net Position	(363,929)	413,580	(324,394)	Audit: Exhibit A-2
Final Average Daily Enrollment (exclude PK)*	304	305	305	DOE Final Enrollment Report
March 30 Budgeted Enrollment (exclude PK)	304	305	390	March 30 Charter School Budget
<i>Complete section only if auditee has mortgage/note/bond payable:</i>				
Depreciation Expense	2,881	2,881	1,440	Auditor/Workpapers
Interest Expense	-	-	-	Auditor/Workpapers
Principal Payments	-	-	-	Auditor/Workpapers
Interest Payments	-	-	-	Auditor/Workpapers

Performance Indicators		2020	2021	2022	3 YR CUM	Calculation****	Target****
Near Term Indicators							
1a.	Current Ratio (working capital ratio)	6.30	5.07	3.66		Current Assets/Current Liabilities	> 1.1 or between 1.0-1.1 with positive trend
1b.	Unrestricted days cash on hand	71	88	70		Cash/(Total Expenses/365)	60 days or 30-60 days with positive trend
1c.	Enrollment Variance	100%	100%	78%	93%	Average Daily Enrollment/Budgeted Enrollment	>95% or >95% for 3 yr cum
1d.**	Default on loans or delinquent in debt payments	NO	NO	NO		Auditor	not in default
Sustainability Indicators							
2a***	3 Year Cumulative Cash Flow	\$ 850,047	\$ 476,903	\$ (224,630)	\$ 1,102,320	Net change in cash flow from prior years	3 yr cum positive with most recent year positive
2b	Debt Service Coverage Ratio	N/A	N/A	N/A		N/A or (Change in Net Position + depreciation + interest expense) / (principal + interest payments)	>1.10

- * For renaissance schools: use Oct 15 count if no final count; use head count if ADE not available
 ** Is school in default of loan covenant(s) and/or is delinquent with debt service payments? Yes or No
 *** 2021 =2021 Cash - 2020 Cash; 2020 =2020 Cash-2019 Cash; 2019 =2019 Cash-2018 Cash
 **** Refer to NJ Performance Framework

Meets Standard
 Does Not Meet Standard
 Falls Far Below Standard

SINGLE AUDIT SECTION

DRAFT

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Honorable President and
Members of the Board of Trustees
Link Community Charter School
Essex County, New Jersey

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Link Community Charter School (the Charter School), in the County of Essex, State of New Jersey, as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Charter School's basic financial statements, and have issued our report thereon dated March 13, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Charter School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS - CONTINUED

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Charter School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey.

However, we noted certain matters that we have reported to the Board of Trustees of Link Community Charter School in the County of Essex, New Jersey in a separate *Auditor's Management Report on Administrative Findings - Financial, Compliance and Performance*, dated March 13, 2023.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Leonora Galleros, CPA
Public School Accountant
PSA No. 20CS00239400

Galleros Robinson CPAs, LLP
Certified Public Accountants

March 13, 2023
Cream Ridge, New Jersey

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR STATE PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE AS REQUIRED BY NEW JERSEY OMB CIRCULAR LETTER 15-08**

The Honorable President and
Members of the Board of Trustees
Link Community Charter School
Essex County, New Jersey

Report on Compliance for Each Major Federal and State Programs

Opinion on Each Major Federal and State Programs

We have audited the Link Community Charter School's (the Charter School) in the County of Essex, State of New Jersey compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey State Aid Grant Compliance Supplement* that could have a direct and material effect on each of the Charter School's major federal and state programs for the fiscal year ended June 30, 2022. The Charter School's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Link Community Charter School in the County of Essex, State of New Jersey, complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2022.

Basis of Opinion on Each Major Federal and State Programs

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and New Jersey OMB Circular Letter 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Our responsibilities under those standards, the Uniform Guidance and the New Jersey OMB Circular Letter 15-08 are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Charter School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Charter School's compliance with the compliance requirements referred to above.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAMS AND ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE UNIFORM GUIDANCE AND NEW JERSEY OMB CIRCULAR LETTER 15-08

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statute, regulations, rules and provisions of contracts or grant agreements applicable to its federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Charter School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, the Uniform Guidance and the New Jersey OMB Circular Letter 15-08 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Charter School's compliance with the requirements of each major federal and state programs as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, the Uniform Guidance and the New Jersey OMB Circular Letter 15-08, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Charter School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Charter School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the New Jersey OMB Circular Letter 15-08, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAMS AND ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE UNIFORM GUIDANCE AND NEW JERSEY OMB CIRCULAR LETTER 15-08

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and the New Jersey OMB Circular Letter 15-08, and which are described in the accompanying schedule of findings and questioned costs as items **ACFR 2022-001**. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards and the New Jersey OMB Circular Letter 15-08 requires the auditor to perform limited procedures on the Charter School's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The Charter School's response(s) was/(were) not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response(s).

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal and state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAMS AND ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE UNIFORM GUIDANCE AND NEW JERSEY OMB CIRCULAR LETTER 15-08

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the New Jersey OMB Circular Letter 15-08. Accordingly, this report is not suitable for any other purpose.

Leonora Galleros, CPA
Public School Accountant
PSA No. 20CS00239400

Galleros Robinson CPAs, LLP
Certified Public Accountants

March 13, 2023
Cream Ridge, New Jersey

DRAFT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2022

Federal Grant/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Federal FAIN Number	Grant or State Project Number	Program or Award Amount	Grant Period		Balance at June 30, 2021	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	Balance at June 30, 2022		
					From	To						(Accounts Receivable)	Deferred Revenue	Due to Grantor
U.S. Department of Education:														
Passed-through New Jersey State Department Education														
Special Revenue Fund:														
Title I Part A Grants to Local Educational Agencies	84.010	S010A220030	ESEA - 6099 - 22	\$ 211,235	7/1/2021	9/30/2022	\$ -	\$ -	\$ 131,683	\$ (211,235)	\$ -	\$ (79,552)	\$ -	\$ -
Title I Part A Grants to Local Educational Agencies	84.010	S010A210030	ESEA - 6099 - 21	184,851	7/1/2020	9/30/2021	(184,851)	-	184,851	-	-	-	-	-
Subtotal Title I Part A							(184,851)	-	316,534	(211,235)	-	(79,552)	-	-
Special Education Cluster														
Individuals with Disabilities - States Grant	84.027	H027A220100	IDEA - 6099 - 22	69,183	7/1/2021	9/30/2022	-	-	42,093	(69,183)	-	(27,090)	-	-
Individuals with Disabilities - States Grant	84.027	H027A210100	IDEA - 6099 - 21	74,095	7/1/2020	9/30/2021	(74,095)	-	74,095	-	-	-	-	-
Subtotal Special Education Cluster							(74,095)	-	116,188	(69,183)	-	(27,090)	-	-
Charter School Grant	84.282A	Not available	ESEA - 6099 - 22	1,249,981	4/1/2021	9/30/2023	-	-	383,421	(581,561)	-	(198,140)	-	-
COVID-19 - Education Stabilization Fund														
COVID-19 - CRRSA ESSER II	84.425D	S425D210027	N/A	499,233	3/13/2020	9/30/2023	-	-	-	(3,850)	-	(3,850)	-	-
COVID-19 - CRRSA ESSER II - Learning Acceleration	84.425D	S425D210027	N/A	32,038	3/13/2020	9/30/2023	-	-	-	(25,131)	-	(25,131)	-	-
COVID-19 - CRRSA ESSER II - Mental Health	84.425D	S425D210027	N/A	40,592	3/13/2020	9/30/2023	-	-	-	(40,592)	-	(40,592)	-	-
COVID-19 - CARES Act Emergency Relief Grant	84.425D	S425D200027	N/A	122,476	3/13/2020	9/30/2022	(25,476)	-	25,476	-	-	-	-	-
COVID-19 - American Rescue Plan - ESSER	84.425U	S425U210027	N/A	1,121,994	3/13/2020	9/30/2024	-	-	-	(133,697)	-	(133,697)	-	-
Subtotal COVID-19 - Education Stabilization Fund							(25,476)	-	25,476	(203,270)	-	(203,270)	-	-
Total U.S. Department of Education							(284,422)	-	841,619	(1,065,249)	-	(508,052)	-	-
U.S. Department of Treasury:														
Passed-through New Jersey State Department Education														
COVID-19 - CARES Digital Divide Grant	21.019	SLT0007	N/A	62,630	7/1/2020	6/30/2021	62,630	-	-	-	-	-	62,630	-
							62,630	-	-	-	-	-	62,630	-
U.S. Department of Agriculture:														
Passed-through New Jersey State Department of Agriculture														
Enterprise Fund:														
Child Nutrition Cluster														
National School Lunch Program	10.555	221NJ304N1099	N/A	168,216	7/1/2021	6/30/2022	-	-	163,066	(168,216)	-	(5,150)	-	-
National School Breakfast Program	10.553	221NJ304N1099	N/A	69,445	7/1/2021	6/30/2022	-	-	55,695	(69,445)	-	(13,750)	-	-
COVID-19 - Seamless Summer Option - Food	10.559	211NJ304N1099	N/A	106,265	7/1/2020	8/31/2021	(17,931)	-	21,727	(3,796)	-	-	-	-
COVID-19 - Seamless Summer Option - Admin	10.559	211NJ304N1099	N/A	9,306	7/1/2020	8/31/2021	(1,837)	-	2,227	(390)	-	-	-	-
Subtotal Child Nutrition Cluster							(19,768)	-	242,715	(241,847)	-	(18,900)	-	-
COVID-19 - Pandemic Electronic Benefit Transfer	10.649	202225900941	N/A	17,679	9/13/2021	6/24/2022	-	-	17,679	(17,679)	-	-	-	-
Total U.S. Department of Agriculture							(19,768)	-	260,394	(259,526)	-	(18,900)	-	-
Total Expenditures of Federal Awards							\$ (241,560)	\$ -	\$ 1,102,013	\$ (1,324,775)	\$ -	\$ (526,952)	\$ 62,630	\$ -

LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)

EXHIBIT K-4
SCHEDULE B

SCHEDULE OF STATE FINANCIAL ASSISTANCE

YEAR ENDED JUNE 30, 2022

Balance at June 30, 2021															Balance at June 30, 2022				
State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	Deferred Revenue (Accounts Receivable)	Due to Grantor	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures Pass-through Funds	Adjustments Repayment Prior Year's Balances	Intergovernmental (Accounts Receivable)	Deferred Revenue/ Interfund Payable	Due to Grantor	MEMO						
													Budgetary Receivable	Cumulative Total Expenditure					
New Jersey State Department of Education																			
General Fund:																			
Equalization Aid	22-495-034-5120-078	7/1/21-6/30/22	\$ 3,688,449	\$ -	\$ -	\$ -	\$ 3,250,133	\$ (3,688,449)	\$ -	\$ -	\$ (482,717)	\$ -	\$ 44,401	\$ 320,482	\$ 3,688,449				
Equalization Aid	21-495-034-5120-078	7/1/20-6/30/21	3,305,015	(320,482)	48,892	-	305,000	-	-	(15,482)	-	48,892	15,482	-	-				
Equalization Aid	20-495-034-5120-078	7/1/19-6/30/20	3,237,436	(21,795)	-	-	21,795	-	-	-	-	-	-	-	-				
Special Education Categorical Aid	22-495-034-5120-089	7/1/21-6/30/22	194,452	-	-	-	198,118	(194,452)	-	-	-	3,666	-	-	194,452				
Security Aid	22-495-034-5120-084	7/1/21-6/30/22	156,403	-	-	-	156,814	(156,403)	-	(742)	-	1,153	742	-	156,403				
Adjustment Aid	22-495-034-5120-085	7/1/21-6/30/22	649,308	-	-	-	649,308	(649,308)	-	-	-	-	-	-	649,308				
Reimbursed Social Security Tax	22-495-034-5094-003	7/1/21-6/30/22	198,914	-	-	-	128,482	(198,914)	-	(70,432)	-	-	-	-	198,914				
Reimbursed Social Security Tax	21-495-034-5094-003	7/1/20-6/30/21	164,935	(81,484)	-	-	81,484	-	-	-	-	-	-	-	-				
On-Behalf Teachers' Pension and Annuity Fund	22-495-034-5094-002	7/1/21-6/30/22	744,902	-	-	-	744,902	(744,902)	-	-	-	-	-	-	744,902				
On Behalf-Teachers' Pension and Annuity Fund – Post Retirement Medical	22-495-034-5094-001	7/1/21-6/30/22	182,926	-	-	-	182,926	(182,926)	-	-	-	-	-	-	182,926				
On-Behalf- Teachers' Pension & Annuity Fund – Non-contributory Insurance	22-495-034-5094-004	7/1/21-6/30/22	835	-	-	-	835	(835)	-	-	-	-	-	-	835				
Total General Fund				(423,761)	48,892	-	5,719,797	(5,816,189)	-	(569,373)	-	98,112	336,706	5,816,189					
Special Revenue Fund:																			
Preschool and Charter School Security Compliance Grant	N/A	10/13/2021-6/30/2023	20,000	-	-	-	-	(20,000)	-	(20,000)	-	-	-	-	20,000				
COVID 19 - Charter and Renaissance School Project Emergent and Capital Maintenance	N/A	7/1/21-6/30/22	25,643	-	-	-	25,643	(8,935)	-	-	-	16,708	-	-	8,935				
Total Special Revenue Fund				-	-	-	25,643	(28,935)	-	(20,000)	-	16,708	-	-	28,935				
New Jersey State Department of Agriculture																			
Enterprise Fund:																			
State School Lunch Program	21-100-010-3350-023	7/1/21-6/30/22	3,795	-	-	-	3,495	(3,795)	-	(300)	-	-	-	-	-				
Total Enterprise Fund				-	-	-	3,495	(3,795)	-	(300)	-	-	-	-	-				
Total Expenditures of State Financial Assistance				\$ (423,761)	\$ 48,892	\$ -	\$ 5,748,935	\$ (5,848,919)	\$ -	\$ (589,673)	\$ -	\$ 114,820	\$ 336,706	\$ 5,845,124					
Less: On-Behalf TPAF Pension System Contributions																			
On-Behalf Teachers' Pension and Annuity Fund	22-495-034-5094-002							744,902											
On Behalf-Teachers' Pension and Annuity Fund – Post Retirement Medical	22-495-034-5094-001							182,926											
On-Behalf- Teachers' Pension & Annuity Fund – Non-contributory Insurance	22-495-034-5094-004							835											
								928,663											
Total for State Financial Assistance - Major Program Determination								\$ (4,920,256)											

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

**NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE**

FISCAL YEAR ENDED JUNE 30, 2023

NOTE 1 GENERAL

The accompanying schedules of expenditures of federal awards and state financial assistance include federal and state activity of the Board of Trustees of the Link Community Charter School (the "Charter School"). The Board of Trustees is defined in Note 1 to the Charter School's basic financial statements. All federal and state awards received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies is included on the schedule of federal awards and state financial assistance.

NOTE 2 BASIS OF ACCOUNTING

The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance are presented using the budgetary basis of accounting with the exception of those recorded in the food service fund, which are presented using the accrual basis of accounting. These bases of accounting are described in Note 1 to the Charter School's basic financial statements. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and New Jersey OMB Circular Letter 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

NOTE 3 RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Amounts reported in the accompanying schedules agree with the amounts reported in the Charter School's basic financial statements. The basic financial statements present the special revenue fund on both GAAP and budgetary basis. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. See Exhibit C-3 for a reconciliation of the budgetary basis to the GAAP basis of accounting for the special revenue fund. Awards and financial assistance revenues are reported in the Charter School's basic financial statements on a GAAP basis as follows:

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

**NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE - CONTINUED**

NOTE 3 RELATIONSHIP TO BASIC FINANCIAL STATEMENTS - CONTINUED

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ -	\$ 4,887,526	\$ 4,887,526
Special Revenue Fund	1,065,249	28,935	1,094,184
Enterprise Fund	259,526	3,795	263,321
Total	<u>\$ 1,324,775</u>	<u>\$ 4,920,256</u>	<u>\$ 6,245,031</u>

NOTE 4 RELATIONSHIP TO STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

NOTE 5 ON-BEHALF PAYMENTS

TPAF Social Security Contributions represents reimbursements in the amount of \$198,914 by the State for the employer's share of social security contributions for TPAF members for the year ended June 30, 2022. The State had also made on-behalf TPAF pension, post-retirement medical benefits and long-term disability insurance contributions totaling \$928,663.

NOTE 6 ON-BEHALF PROGRAMS NOT SUBJECT TO STATE SINGLE AUDIT

On-behalf State Programs for TPAF pension, post-retirement medical benefits and long-term disability insurance contributions are not subject to a State single audit and, therefore, are excluded from major program determination. The Schedule of State Financial Assistance provides a reconciliation of State financial assistance reported in the Charter School's financial statements and the amount subject to State single audit and major program determination.

NOTE 6 DE MINIMIS INDIRECT COST

The Charter School has not elected to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statement Section

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

 Yes ☒ None reported

Significant deficiency(ies) identified not considered
to be material weaknesses?

 Yes ☒ No

Noncompliance material to financial statements noted?

 Yes ☒ No

Federal Awards

Dollar threshold used to determine Type A and B programs:

\$750,000

Auditee qualified as low-risk auditee?

 Yes ☒ No

Type of auditor's report on compliance for major programs:

Unmodified

Internal control over compliance:

Material weakness(es) identified?

 Yes ☒ No

Significant deficiency(ies) identified not considered
to be material weakness(es)?

 Yes ☒ No

Any audit findings disclosed that are required to be reported
in accordance with 2 CFR 200 section .516(a)?

☒ Yes No

Identification of Major Programs:

Assistance Listing No.

Name of Federal Program

84.282

Charter School Grant

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SECTION I - SUMMARY OF AUDITOR'S RESULTS - CONTINUED

State Financial Assistance

Dollar threshold used to determine Type A and B programs: \$750,000

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

Type of auditor's report on compliance for major programs: Unmodified

Internal control over compliance:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiency(ies) identified not considered
to be material weakness(es)? ☐ Yes ☒ No

Any audit findings disclosed that are required to be reported
in accordance with New Jersey OMB Circular Letter 15-08? ☐ Yes ☒ No

Identification of Major Programs:

State or Project No.

Name of State Program

State Aid Public Cluster:

22-495-034-5120-078

22-495-034-5120-084

22-495-034-5120-089

22-495-034-5120-085

Equalization Aid

Security Aid

Special Education Aid

Adjustment Aid

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

SECTION II - FINANCIAL STATEMENT FINDINGS

Internal Control over Financial Reporting

None.

Compliance and other Matters

None.

SECTION III - FEDERAL AWARDS

Finding 2022-001

Assistance Listing No. 84.282 – Charter School Grant

Criteria

In accordance with the Uniform Guidance 2 CFR 200.302(b-2), "The financial management system of each non-Federal entity must provide for accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in 200.328 and 200.329."

Condition

We noted the following in during our audit.

1. Salaries, supplies, purchased services, and other object expenses amounting to \$192,517 were claimed as reimbursement under the major federal program in 2022 but were recorded in the general fund. In addition, fiscal year 2021 expenses of \$70,240 claims were recorded in the General fund.
2. Various salaries, supplies, purchased services, and other object expenses amounting to \$212,619 were recorded as expenses of the federal fund but were not claimed.

Context

Details of the reimbursements for the grant does not agree with the details recorded in the Special Revenue Fund.

Cause

Timeliness in reconciliation of reimbursement requests with expenses recorded in Special Revenue Fund

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

SECTION III - FEDERAL AWARDS - CONTINUED

Effect

Various journal entries were recorded and trial balance revisions were made to correct recorded expenses in the Special Revenue Fund,

Questioned cost

None.

Recommendation

The Charter School should ensure that there is a smooth coordination between the reimbursement and recording functions. The Charter School should also ensure timely reconciliation of reimbursement reports and records.

View of Responsible Official and Planned Corrective Action

SECTION IV - STATE FINANCIAL ASSISTANCE

None noted.

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

**SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS AS
PREPARED BY MANAGEMENT**

FISCAL YEAR ENDED JUNE 30, 2022

There was no prior year finding.

DRAFT

**LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)**

CORRECTIVE ACTION PLAN

FISCAL YEAR ENDED JUNE 30, 2022

DRAFT

**INDEPENDENT AUDITOR'S MANAGEMENT
REPORT ON ADMINISTRATIVE FINDINGS**

**FINANCIAL, COMPLIANCE AND
PERFORMANCE**

**LINK COMMUNITY CHARTER SCHOOL
COUNTY OF ESSEX**

JUNE 30, 2022

**GALLEROS ROBINSON
CERTIFIED PUBLIC ACCOUNTANTS, LLP**

**LINK COMMUNITY CHARTER SCHOOL
COUNTY OF ESSEX, NEW JERSEY**

TABLE OF CONTENTS

	<u>PAGE NO.</u>
Independent Auditor's Report	1
Scope of Audit	2
Administrative Practices and Procedures	
Insurance	2
Official Bonds	2
Tuition Charges.....	2
Financial Planning, Accounting and Reporting	
Examination of Claims	2
Payroll Account	2
Reserve for Encumbrances and Accounts Payable.....	3
Travel Policy.....	3
Classification of Expenditures	3
▪ General Classification	
▪ Administrative Classification	
Board Secretary's Records.....	3
Treasurer's Records	3
Elementary and Secondary Education Act as amended by the Every Student Succeeds Act (ESSA).....	3
Other Special Federal and/or State Projects.....	4
T.P.A.F. Reimbursement	4
T.P.A.F. Reimbursements to the State for Federal Salary Expenditures	4
School Purchasing Programs	
Contracts and Agreements Requiring Advertisement for Bids	4
School Food Service	5
Charter School Enrollment System/Charter School Aid	6
Facilities and Capital Assets	6
Miscellaneous	6
Testing for Lead of All Drinking Water in Educational Facilities	7
Follow-up on Prior Year Findings	7
Acknowledgment	7
Schedule of Meal Count Activity	N/A
Net Cash Resource Schedule	N/A
Schedule of Audited Enrollments	8-9
Excess Surplus Calculation	10
Audit Recommendations Summary	11-12



INDEPENDENT AUDITOR'S REPORT

Honorable President and
Members of Board of Trustees
Link Community Charter School
County of Essex, New Jersey

We have audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Board of Trustees of the Link Community Charter School (the "Charter School"), in the County of Essex, State of New Jersey for the year ended June 30, 2022, and have issued our report thereon dated March 13, 2023.

As part of our audit, we performed procedures required by the State of New Jersey Department of Education, and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents.

This report is intended for the information of the Charter School Board of Trustees' management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Leonora Galleros, CPA
Public School Accountant
PSA No. 20CS00239400

Galleros Robinson CPAs, LLP
Certified Public Accountants

March 13, 2023
Cream Ridge, New Jersey

**LINK COMMUNITY CHARTER SCHOOL
COUNTY OF ESSEX, NEW JERSEY**

**ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE**

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and the Treasurer of School Moneys, the activities of the Board of Trustees of Link Community Charter School (the "Charter School"), and the records of the various funds under the auspices of the Board of Trustees.

Administrative Practices and Procedures

Insurance

Required insurance coverages are carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the Charter School's ACFR.

Official Bonds (N.J.S.A. 18A:17-26, 18A:17-32)

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Bima Baje	School Business Administrator	\$250,000

Adequate insurance is in effect with a duly licensed and authorized insurance company for all employees for the faithful performance of their duties.

Tuition Charges

A review of the financial statements indicated that the Charter School charged no tuition for any student attending the Charter School.

Financial Planning, Accounting, and Reporting

Examination of Claims

An examination of claims paid during the period under review did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

Finding 2022-001

In our review of claims, we noted that there were two (2) of 40 claims examined that has invoices for goods or services dated before the purchase orders.

Recommendation

We recommend that purchasing of goods or services expenses should always follow the Charter School's purchasing policy.

**LINK COMMUNITY CHARTER SCHOOL
COUNTY OF ESSEX, NEW JERSEY**

**ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE - CONTINUED**

Financial Planning, Accounting, and Reporting - Continued

Payroll Account

The net salaries of all employees of the Board were deposited in the Payroll Account. Employees' payroll deductions and employer's share of fringe benefits were deposited in the Payroll Agency Account. All payrolls were approved by the designee of the Charter School and were certified by the President of the Board, the Board Secretary/Business Administrator and the Chief School Administrator.

Salary withholdings were promptly remitted to the proper agencies, including health benefits premium amounts withheld due to the general fund.

Payrolls were delivered to the secretary of the board who then deposits with warrants in separate bank accounts for net payroll and withholdings.

Reserve for Encumbrances and Accounts Payable

A review of outstanding purchase orders was made as of June 30, 2022, for proper classification of purchase orders as Reserved for Encumbrances or Accounts Payable. No exception was noted in this area.

Travel Policy

A travel policy was adopted by the Board as required by *N.J.A.C. 6A:23A A-6.13* and *N.J.S.A. 18A:11-12*.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with *N.J.A.C. 6A:23-2.2(g)* and line item details as described in the Budget Summary Key as part of our test of transactions of judgmentally selected expenditure items.

We also reviewed coding of all expenditures included in our Compliance and Single Audit testing procedures. In addition to the selected expenditures items, we specifically targeted administrative coding classifications to determine overall reliability and compliance with *N.J.A.C. 6A:23-8.2*. No exceptions noted.

Board Secretary's Records

We reviewed the Board Secretary's financial and accounting records maintained by the Business Office and noted that monthly reports are provided to the Board for review and approval.

Treasurer's Records

Monthly reports and reconciliation of accounts were prepared and were presented to the Board by the School Business Administrator/Board Secretary.

**LINK COMMUNITY CHARTER SCHOOL
COUNTY OF ESSEX, NEW JERSEY**

**ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE - CONTINUED**

Financial Planning, Accounting, and Reporting - Continued

Elementary and Secondary Education Act (ESEA) as amended by the Every Student Succeeds Act (ESSA)

The ESEA financial exhibits are contained within the Special Revenue Section of the ACFR. This section of the ACFR documents the financial position pertaining to the projects under Titles I and IV of the ESEA as amended and reauthorized.

Other Special Federal and/or State Projects

The Charter School's special projects were approved as listed on Schedules A and B in the ACFR. Our audit of the federal and state funds on a test basis indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The financial exhibits are contained within the Special Revenue Section of the ACFR. This section of the ACFR documents the financial position pertaining to the aforementioned special projects

Finding 2022-002 (ACFR Finding 2022-001)

During our audit of the Special Revenue Fund, it was noted that there were Special Revenue Fund expenses for the Charter School Grant that were obligated and paid in the General Fund and vice versa. It was also noted that there were special Revenue expenses incurred in fiscal year 2021 that were erroneously recorded in the General Fund. These resulted to various adjusting journal entries in the General Fund and Special Revenue funds, revisions in the trial balances and prior period adjustment of \$70,240 to increase the general fund's net position at July 1, 2021 for Special Revenue Fund expenses recorded in the General Fund.

Recommendation

The Charter School should ensure timely reconciliation of accounting records and reimbursement reports and records.

Teachers' Pension Annuity Fund (T.P.A.F.) Reimbursement

Our audit procedures included a test of the bi-monthly reimbursements filed with the Department of Education for Charter School employees who are members of the Teachers' Pension and Annuity Fund. No exceptions noted.

T.P.A.F. Reimbursement to the State for Federal Salary Expenditures

The reimbursement to the State for the amount of the expenditure charged to the current year's Final Report(s) for all federal awards for Charter School to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the Charter School for those employees whose salaries are identified as being paid from federal funds was made prior to the 90 days required by the Office of Grants Management. Accordingly, the expenditure was made in accordance with State law (90 days) and properly reported as obligated and not expended and as an unliquidated balance in the current year's Final Report(s) for all federal awards. The Charter School did not have any TPAF employees charged to Title I grant.

**LINK COMMUNITY CHARTER SCHOOL
COUNTY OF ESSEX, NEW JERSEY**

**ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE - CONTINUED**

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$44,000 (with a Qualified Purchasing Agent) and \$32,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is \$20,200 for 2021-22.

The Charter school board of trustees has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the contract year. Where question arises as to whether any contract or agreement might result in violation of the statute, the solicitor's opinion should be sought before a commitment is made.

Based on the results of our examination, we did not note any individual payments, contracts, or agreements made for the performance of any work or goods or services, in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provision of N.J.S.A. 18A:18A-4.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A 18A:18A-5.

School Food Service

In accordance with the Governor's Declaration of Emergency pertaining to the public health emergency all Public, Charter, Non-Public schools were ordered to close effective as of March 18, 2020 for an undetermined period to limit the spread of the virus. As a result, School Food Authorities (SFA) were required to institute alternate procedures to provide meals to eligible students during the period of school closures. Governor Murphy's emergency declaration ended June 4, 2021; however, the United States Department of Agriculture's federal waiver continued through June 30, 2022. Food Service Agencies operated under this federal waiver.

As a result, School Food Authorities (SFAs) were required to provide meals in accordance with the regulations governing the National School Nutrition Seamless Summer Option (SSO) or the Summer Food Service Program (SFSP) option. SFAs could also choose to participate in the National School Lunch Program utilizing standard counting and claiming practices.

SFAs were authorized to solicit and award emergency noncompetitive procurements and contracts with Food Service Management Companies in accordance with 2 CFR 200.320 and N.J.S.A.18A:18A-7. The SFAs were also authorized to submit contract modifications to their existing Cost Reimbursable or Fixed Price contracts as necessary to ensure the feeding of all children throughout the age of 18, as well as persons over 18 with disabilities as defined in the regulations.

SFAs were notified of the requirement to maintain and report separate meal count records and financial records of all applicable costs incurred in providing meals to all students during the emergency.

**LINK COMMUNITY CHARTER SCHOOL
COUNTY OF ESSEX, NEW JERSEY**

**ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE - CONTINUED**

School Food Service - Continued

The school food service program was not selected as a major federal and/or State program. However, the program expenditures exceeded \$100,000 in federal and/or State support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the SFA had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

We also inquired of school management, or appropriate school food service personnel, as to whether the SFA's expenditures of school food service revenues were limited to allowable direct and indirect costs. No exceptions were noted.

Non-program foods were not purchased, prepared, sold or offered for sale by the Charter School.

We inquired of management about the public health emergency procedures/practices that the SFA instituted to provide meals to all students, maintenance of all applicable production records; meal counts; noncompetitive procurements; modification of existing contracts and applicable financial records to document the specific costs applicable to the emergency operations. We also inquired if the FSMC received a loan in accordance with the Payroll Protection Plan and whether the funds were used to pay for costs applicable to the Food Service Programs. We also inquired if the PPP loan was subsequently forgiven and the FSMC refunded or credited the applicable amounts to the SFA.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Section G of the ACFR.

Charter School Enrollment System/Charter School Aid

Our audit procedures included tests of information reported on October 15th and the last day of the school year for enrolled, special education, bilingual and low-income students. We also performed a review of the Charter School's procedures related to its completion.

Finding 2022-003(*)

In our review of student files while performing state enrollment related procedures we noted the following:

- a. Date of births of four (4) students reported in CHE were different from the date of births in the student records.
- b. One (1) student samples selected was classified "reduced" in CHE but should have been classified as "free" based on the completed application and income information on file and the MEL.
- c. One (1) student with ADE of 0.1 in the Charter School's attendance records was reported in CHE with ADE of 1.0.
- d. One (1) student with ADE of 0.8 in the Charter School's attendance records was not reported in CHE.

**LINK COMMUNITY CHARTER SCHOOL
COUNTY OF ESSEX, NEW JERSEY**

**ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE - CONTINUED**

Charter School Enrollment System/Charter School Aid - Continued

Recommendation

We recommend that the Charter School review the System entries for accurate posting of student information in the System and improve filing of student records. Reconciliation and review procedures of information should also be conducted on a periodic basis. We also recommend that the School verify that CHE reported to the State is in accordance with the most recent student records for the fiscal year.

Facilities and Capital Assets

The Charter School has inventory records of assets. No exception was noted in this area.

Miscellaneous

Restricted Cash

The Charter School has to establish and fund an Escrow Account for a minimum of \$75,000 pursuant to an agreement signed with the New Jersey Department of Education. As of June 30, 2022, the Charter School's escrow account amounted to \$75,000.

Testing for Lead of All Drinking Water in Educational Facilities

The school district adhered to all the requirements of N.J.A.C. 26-1.2 and 12.4 related to the testing for lead of all drinking water in educational facilities.

The Charter School submitted the annual Statement of Assurance to the Department of Education, pursuant to N.J.A.C. 6A:26-12.4(g).

Follow-up on Prior Year Findings

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year recommendations. Corrective actions had been completed and implemented on prior year findings.

**LINK COMMUNITY CHARTER SCHOOL
COUNTY OF ESSEX, NEW JERSEY**

**ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE - CONTINUED**

Acknowledgment

We received the complete cooperation of all the officials of the Charter School and we greatly appreciate the courtesies extended to the members of our audit team.

Respectfully submitted,

Leonora Galleros, CPA
Public School Accountant
PSA No. 20CS00239400

Galleros Robinson CPAs, LLP
Certified Public Accountants

March 13, 2023
Cream Ridge, New Jersey

**LINK COMMUNITY CHARTER SCHOOL
APPLICATION FOR CHARTER SCHOOL AID
ENROLLMENT COUNT AS OF OCTOBER 15, 2021**

Grades	Submission to DOE reported On Roll	Reported on workpapers	Errors	50% Verification required 10/15/21	Verified signed registration forms	Verified #		Submission to DOE Reported Special Ed/Bilingual	Verified documentation	Errors	Verified # days Service Provided		Errors	Low	Verified	Errors
						days enrolled	Errors									
Kindergarten	25	25	-	13	13	-	13	-	-	-	-	-	-	19	19	-
Fifth	53	53	-	27	27	-	27	-	8	8	-	8	-	41	41	-
Sixth	80	80	-	40	40	-	40	-	9	9	-	9	-	65	65	-
Seventh	80	80	-	40	40	-	40	-	7	7	-	7	-	63	63	-
Eighth	80	80	-	40	40	-	40	-	12	12	-	12	-	60	60	-
Total	318	318	-	160	160	-	160	-	36	36	-	36	-	248	248	-
Percentage			0.00%				0%			0%			0%			0%

**LINK COMMUNITY CHARTER SCHOOL
APPLICATION FOR CHARTER SCHOOL AID
ENROLLMENT COUNT AS OF JUNE 30, 2022**

Grades	Submission to DOE reported on Roll	Reported on workpapers	Errors	50% Verification required 6/30/2022	Verified signed registration forms	Errors	Verified # days enrolled	Errors	Submission to DOE Reported Special Ed/Bilingual	Verified documentation	Errors	Verified # days Service Provided	Errors	Low Income	Verified documentation	Errors
Kindergarten	25	25	-	13	13	-	13	-	-	-	-	-	-	19	19	-
Fifth	53	53	-	27	27	-	27	-	8	8	-	8	-	41	41	-
Sixth	82	82	-	41	41	-	41	-	9	9	-	9	-	65	65	-
Seventh	82	82	-	41	41	-	40	1	7	7	-	7	-	63	63	-
Eighth	79	79	-	40	40	-	40	-	11	11	-	11	-	60	60	-
Total	321	321	-	162	162	-	161	1	35	35	-	35	-	248	248	-
Percentage			0%			0%	1%				0%		0%			0%

LINK COMMUNITY CHARTER SCHOOL
(COUNTY OF ESSEX, NEW JERSEY)

EXCESS SURPLUS CALCULATION

June 30, 2022

SECTION 1

A. 4% Calculation of Excess Surplus

2021-22 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ 6,691,566	(B)
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	\$ -	(B1a)
Transfer from Capital Reserve to Capital Projects Fund	\$ -	(B1b)
Transfer from General Fund to SRF for PreK-Regular	\$ -	(B1c)
Transfer from General Fund to SRF for PreK-Inclusion	\$ -	(B1d)
Decreased by:		
On-Behalf TPAF Pension & Social Security	\$ 1,127,577	(B2a)
Assets Acquired Under Capital Leases	\$ -	(B2b)
Adjusted 2021-22 General Fund Expenditures [(B)+(B1s)-(B2s)]	\$ 5,563,989	(B3)
4% of Adjusted 2021-22 General Fund Expenditures [(B3) times .04]	\$ 222,560	(B4)
Enter Greater of (B4) or \$250,000	\$ 250,000	(B5)
Increased by: Allowable Adjustment *	\$ -	(K)
Maximum Unassigned/Undesignated-Unreserved Fund Balance [(B5)+(K)]	\$ 250,000	(M)

SECTION 2

Total General Fund - Fund Balances @ 6/30/2022 (Per CAFR Budgetary Comparison Schedule C-1)	\$ 1,892,183	(C)
Decreased by:		
Year-end Encumbrances	\$ -	(C1)
Legally Restricted – Designated for Subsequent Year's Expenditures	\$ -	(C2)
Legally Restricted - Excess Surplus – Designated for Subsequent Year's Expenditures **	\$ -	(C3)
Other Restricted Fund Balances ****	\$ -	(C4)
Assigned Fund Balance – Unreserved- Designated for Subsequent Year's Expenditures	\$ -	(C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	\$ 1,892,183	(U1)
Excess Surplus at June 30, 2022	\$ 1,642,183	

SECTION 3

Restricted Fund Balance – Excess Surplus*** [(U1)-(M)] IF NEGATIVE ENTER -0-	\$ -	(E)
---	------	-----

Recapitulation of Excess Surplus as of June 30, 2022

Reserved Excess Surplus – Designated for Subsequent Year's Expenditures **	\$ -	(C3)
Reserved Excess Surplus ***[(E)]	\$ -	(E)
Total Excess Surplus [(C3) + (E)]	\$ -	(D)

Charter schools are not subject to the excess surplus limitations. Accordingly, charter school and renaissance school project auditors are not required to document the calculation of excess surplus.

**LINK COMMUNITY CHARTER SCHOOL
COUNTY OF ESSEX, NEW JERSEY**

AUDIT RECOMMENDATIONS SUMMARY

FOR THE YEAR ENDED JUNE 30, 2022

I. Administrative Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

We recommend that purchasing of goods or services expenses should always follow the Charter School's purchasing policy.

The Charter School should ensure timely reconciliation of reimbursements and records.

III. School Purchasing Programs

There are none.

IV. School Food Service

There are none.

V. Student Body Activities

There are none.

VI. Application for State School Aid

N/A.

VII. Charter School Enrollment System (CHE)

We recommend that the Charter School review the System entries for accurate posting of student information in the System and improve filing of student records. Reconciliation and review procedures of information should also be conducted on a periodic basis. We also recommend that the School verify that CHE reported to the State is in accordance with the most recent student records for the fiscal year.

VIII. Pupil Transportation

N/A.

**LINK COMMUNITY CHARTER SCHOOL
COUNTY OF ESSEX, NEW JERSEY**

AUDIT RECOMMENDATIONS SUMMARY

FOR THE YEAR ENDED JUNE 30, 2022

IX. Facilities and Capital Assets

There are none.

X. Miscellaneous

None

XI. Status of Prior Year Findings

A review was performed on all prior year recommendations. Corrective actions had been completed or are still in process on prior findings, with the exception of those that are identified as repeat or partially similar to findings in this year's recommendation. Repeat recommendations are identified with an asterisk (*).

Link Community Charter School Strategic Plan, 2023-2026

Facilitated by Lumen Impact Group

**BECAUSE THE WORLD NEEDS
YOUR GREATEST IMPACT**



Contents

Letter from Chair, Board of Trustees and Head of School.....	X
History and Context.....	1
Needs Analysis.....	3
Strategy.....	4
Mission.....	4
Vision.....	4
Core Values.....	4
Strategic Priorities	4
Goals, Objectives, and KPIs.....	4
Culture	4
Financial Sustainability.....	9
Parents and Community.....	12
Planning.....	14
Instruction	17
Appendix A Board of Trustees.....	20
Appendix B- Strategic Planning Team.....	13
Appendix C- Methodology.....	20

Letter from the School Board Chair & Head of School

March, 2023

Dear Link family,

Despite the immense challenges facing schools across this country, the future holds much promise for Link Community Charter School as we seize exciting opportunities to strengthen programming, community, and organizational structures, ~~amid~~ ⁱⁿ a new phase of growth that will allow us to fulfill our dream of a Kindergarten to 8th grade elementary school. Against this backdrop, Link has taken time to reflect on the following strategic priorities:

- Academic Program
- Culture
- Financial Sustainability
- Parents and Community
- Planning

What follows is a plan to harness this amazing community and our 50 plus year legacy to chart a strong path forward. We are grateful to our Strategic Planning committee who met and planned together and to our partners at the Lumen Impact Group who provided strong guidance and support every step of the way. As this is a living, breathing document it will continue to grow over the next couple of years. Our path takes us through Spring 2025, and we anticipate at that time that we will be looking back on a period of tremendous growth for our scholars and our school.

Sincerely,

Richard Marshall
Board of Trustees, Chairperson

Maria Pilar Paradiso
Head of School



History and Context

Link Community Charter School ("Link") was originally founded in 1969 by the Sisters of the St. Dominic as a non-denominational, independent middle school focused on serving the city of Newark and changing the lives of young people. Social justice has been woven into the school's core since its founding, including focuses on sustainable practices, peaceful attitudes, and modeling best practices for others.

The school converted to a public charter school in 2014. By the following year the school served 58th grades, growing in class size as well as grades served. In 2021, Link began another important phase of growth into elementary school grades by adding a kindergarten class after receiving approval to launch a Kindergarten to 2nd grade program (one grade per year). Link began the 2022-23 school year serving 318 students in grades K and 58. The 2021-22 school year also marked another important step as the school received its second renewal and another approval for expansion, this time the addition of grades 3 and 4, paving the way for a full Kindergarten to 5th grade program.

For over five decades, Link has enjoyed solid leadership through dedicated boards and school leaders. Today, the school is served with strong and consistent institutional leadership with a head of school, chief operating officer, and principal who have all been in their respective roles since conversion to a public charter school. The head of school and chief operating officer joined Link from a private school, bringing great experience to the current model.

With a 50 year plus legacy, Link has provided a special, organic environment that shapes not just the scholars, but also the adults. In fact, previous team members have gone on to found and lead charter schools inspired by the Link model of education, including NorthStar Academy in New York, Denver School of Science and Technology, and Pride Academy in East Orange. Others have led and strengthened existing charter schools and traditional districts.

Graduating students into competitive, high quality high schools has been an important goal of Link's education model. Students and families receive robust guidance counseling in preparation for high school placement. Additionally, the school strives to provide academic and social preparation that enables students to succeed and thrive in competitive environments.

Key design elements of the education model include:

- Robust elementary school program
- Strong and comprehensive middle school program
- Positive school culture
- Inclusive education
- Immersion in the arts
- Personal development and SEL
- Exposure beyond the classroom
- Placement in competitive high schools

Needs Analysis

As the school embarked on strategic planning, it was important to take stock of our school community. The following section provides a summary of Link's strengths, weaknesses, opportunities and threats based on observation data and the voices of a variety of stakeholders that were engaged in the focused lens process that fed into this strategic planning process via survey, interviews, and focus groups.

Link has many areas of strength, first and foremost being its positive culture. Stakeholders from a variety of perspectives described the strong impact of core values and the school's whole child approach. As a result, students describe being cared for and adults have positive experiences in the workplace. Link's long history, consistent passionate leadership, fundraising success, ability to respond to the needs of the times, and a talented team all have positioned Link for long-term success.

The school's long history focusing on social justice and social and emotional learning have provided it with the opportunity to operationalize its values in now-proven practices such as community circles that bring culture ideals into daily routines. Some of these practices have even been replicated in other charter schools as Link team members have grown to open their own schools and serve more students.

Although a strong organization overall, Link has also experienced challenges and operates with some areas of weakness as it grows and changes to adapt to today's environment. These include funding, facilities, staffing, and infrastructure—particularly critical as the school continues to expand. We acknowledge that the need for additional staff is particularly poignant as schools experience a nationwide teacher shortage and dramatic teacher mobility.

As the school expands to serve more grades, particularly given the unique nature of its grade expansion plans, improving the systems for communication and collaboration across teams is an important opportunity. Stakeholders report a need for more clear and consistent communication systems that bridge grade levels and teams, such as between organization leadership and school staff. Improving these systems will go a long way in supporting the Link model as it continues to adapt to new grades.

Additionally, a tremendous opportunity is being seized by adding early elementary grades to an already existing strong middle school. With this expansion, Link is poised to strengthen student outcomes—grade level performance, cohort growth, high school acceptance, and scholars to secure seats at exemplary high schools. The possibilities for positively impact Link scholars are endless and the Link team are ready to bring them to life.

Nothing creates more room for opportunity than a change. From communication to staffing, the Link team has the opportunity to make the changes needed to reevaluate current practices and create even greater impact. Link has great potential for continued and expanded impact in its community. If all stakeholders involved focus on the strengths, address the weaknesses, capitalize on the opportunities, and monitor the threats, the community and its students will continue to thrive.

Strategy

Mission

Link Community Charter School will provide an outstanding elementary and middle school education for diverse learners of all academic abilities by developing the mind, body, and spirit through a strong curriculum, experiential learning, immersion in the arts, and enduring commitment to core values; this will allow them to be successful in competitive high schools and become leaders who are responsible and resourceful citizens who give back to others.

Vision

With continued commitment to its founding principles of social justice, Link Community Charter School is recognized as a model for closing achievement and opportunity gaps through a challenging and supportive environment that nurtures the whole child and engenders a love for learning. Students demonstrate intellectual competence, social responsibility, and commitment to their local and global communities. Link Community Charter School graduates will matriculate to competitive high schools that best match their individual needs and goals. Implementation of the school's vision is achieved through the following key elements: outstanding EL and MS education, Lifelong Core Values, HS placement, social justice, school culture, core values, strategic private and philanthropic partnerships.

Core Values

- Respect
- Responsibility
- Honesty
- Caring
- Doing one's best
- Following directions

Strategic Priorities

- Academic Program
- Culture
- Financial Sustainability
- Parents and Community
- Planning

Goals, Objectives, and KPIs

Academic Program

It is the fall of 2025 and Link Community Charter School has developed a strong academic program for the elementary school as it opens the inaugural 1st grade program. With four years of NJSLA test administrations, LCCS is seeing a strong upward trajectory with middle school student scores and the first 3rd grade scores provide a strong indicator that LCCS is indeed bridging the achievement gap. Selected metrics, such as high school placement and scholarships and financial aid for high schools continue to open future opportunities for scholars. Visiting classes, you will see confident and engaged scholars in all grade levels who utilize the Core Values in their words and actions. Regular data

conversations are happening at grade level and department level meetings that impact instructional choices and planning, with teachers and staff serving as leaders. Staff is in place to not only support strong instruction but to provide deep interventions that turn the tide for students. Vibrant summer programming is available to families with a vision to prevent summer slide and provide exposure and outdoor activity.

GOAL 1

Deliver robust and student - centered instruction that supports strong student performance and growth , as reflected in NJSLA scores

Objective s:

- 1. By Fall, 2023, develop and implement a plan to strengthen the middle school math program with at least the following strategies:
 - a. Increase instructional time for math with a revised class schedule for grades 7 and 8
 - b. Visit schools with demonstrated success in math
 - c. Engage a consultant to visit Link and provide a review of the current program and recommendations for improvement.
- 2. By Fall, 2023, hire one to two literacy specialists/basic skills teachers to provide deep and ongoing intervention to both lower and upper houses.
- 3. By Fall, 2024, develop and implement a plan to strengthen the world/foreign language program in the middle school and to add a program to the lower house course of study.

KPIs	Spring 2022 Baseline	Spring 2023	Spring 2024	Spring 2025
Schoolwide(grades 3-8), students meet or exceed grade level standards in math	8.9%	33%	45%	50%
Schoolwide (grades 3-8), students meet or exceed grade level standards in ELA	44.5%	55%	65%	75%
Schoolwide (grades 5 and 8), students meet or exceed grade level standards in science.	??			
In the middle school, students express satisfaction with the language program.	??	70%	75%	85%

GOAL 2

Deliver vibrant family programming that engages students and parents, building partnership, supporting academic growth, and engendering a love of learning.

Objectives

- 4. By Summer, 2023, develop and launch a new summer program centered on deep math and language arts interventions, and opportunities for play and outdoor experiences for identified students in all grades but 5th and for all 5th graders.
- 5. By Fall, 2023, relaunch Link’s Parent University to arm families with skills and knowledge to better support their children and to strengthen the partnership between home and school.
- 6. By Fall, 2023, develop and launch a weekend family music/art program in partnership with Newark School of the Arts that brings parents to Link and builds bonds between parents and their children, as well as between school and home.
- 7. By Fall 2024, develop and implement a family engagement program that supports literacy, math, and STEM for all grade levels.

KPIs	SY2022 2023 Baseline	SY 2023- 2024	SY 2024- 2025	SY 2025- 2026
Schoolwide, students meet or exceed grade level standards in math	8.9%	33%	45%	50%
Students meet or exceed grade level standards in ELA	44.5%	55%	65%	75%

Culture

It’s fall of 2025, and Link Community Charter School is thriving with positive school culture. As you walk in the school building, a diverse body of students and staff are living the Core Values and actively engaged in the school community

The school has developed a progression of experiences to support scholars from Kindergarten to 8th grade that ensures they are engaged in learning, display the Core Values with each other and adults, and are immersed in the school community in their interactions and their intentions. The school has also implemented an intentional program for scholars who enter the school after kindergarten that supports full acclimation to Link’s culture.

Link has likewise developed a program to orient and support all adults in the building that ensures they feel connected to the mission of the school and consistent in their implementation of expectations for a positive culture, so that students know what to expect regardless of what classroom or hallway they find themselves in. And, for staff that may join the community after the start of the year, a program has been developed to acclimate them to Link’s school culture.

All students have access to mentoring, and there are more opportunities for them to connect to committed adult role models who reflect our student population than ever before. Students feel connected to the broader world through a culturally relevant curriculum, student activities, and exposure aimed at helping to broaden students' understanding of the world and themselves as a part of it. The Student Government is now in its second year and is an active and engaged organization. All students are regularly engaged in conversations about how to help their peers and their school community, knowing that their voices are important to how decisions are made at Link, and they are contributing positively to the school community.

Students and staff are engaged in meaningful activities, including community service projects, outdoor adventure education, field trips, community events, and school-based themed days, intentionally scheduled throughout the year that build a sense of belonging to Link, while developing essential skills and providing strong exposure.

A positive and engaging school culture is alive and thriving at Link.

GOAL 1

Develop programming that supports consistent school-wide expectations and positive student behavior, and robust processes for addressing behaviors that don't meet expectations so that students can maximize academic learning and personal growth.

Objectives

8. By Fall, 2023, plan and schedule school-wide behavior expectation practice for students at each grade level to be consistently followed throughout the year.
9. By Fall, 2022, create a student onboarding process for new students to learn and practice expectations at Link.
10. By Spring, 2023, develop and communicate the consistent steps to implement following behavior that does not meet expectations including the roles and responsibilities of the following: students, parents, teachers, leadership.
11. By Fall, 2023, provide incentives to reward positive student behavior in consistently meeting expectations.
12. By Fall, 2023, develop consistent schoolwide classroom management techniques and a plan for training, implementation, and evaluation.

KPIs	SY 2022 2023	SY 2023 2024	SY 2024 2025	SY 2025 2026
Students describe the school culture as positive and inclusive on surveys.	70%	80%	85%	95%
Decrease in disciplinary infractions.	10%	15%	20%	25%
Teachers observed regularly employing positive behavior management strategies during walkthroughs.	65%	70%	75%	80%

GOAL 2

Expand mentoring programs for all students

Objectives

1. By Spring, 2023, outline a program for student engagement in mentoring programs across all demographics.
2. By Spring 2023, increase the diversity of available mentors to meet the needs of all students interested in mentorship.
3. By Spring, 2023, identify a partner to provide regular training opportunities for new mentors to be involved in programming.
4. By Fall, 2023, implement a peer buddy program.

KPIs	2022	2023	2024	2025
Students report having regular and positive interactions with a mentor or buddy.	50%	60%	75%	85%
Students report feeling that at least one adult at Link cares about their wellbeing and their learning.	60%	70%	80%	90%

GOAL 3

Increase student exposure to cultures and experiences outside of their own.

Objectives

1. By Summer, 2023, engage in a review of the Social Studies Curriculum grades 5 to 8 with the goal of adding opportunities for diverse cultures to be viewed in an empowering and positive way.
2. By Spring, 2024, identify opportunities in all other core subject areas of the current curriculum to strengthen viewing diverse cultures in an empowering and positive way.

KPIs	2022	2023	2024	2025
Teachers report that most students demonstrate inclusivity, empathy, and cultural competency.	65%	75%	85%	95%
Students report greater awareness of and appreciation for other cultures and peoples	(Baseline to be collected, will drive 2023-25 KPIs)	TBD	TBD	TBD

GOAL 4

Engage student voice in programs and activities through empowerment of student leaders and opportunities for all to contribute

Objectives

1. By Summer 2023, review annual student surveys and strengthen framework, including content and timing.
2. By Summer, 2023, enhance the student government framework by strengthening staff liaisons, elections, schedules, and meeting agendas.
3. By Fall, 2023, consistently provide opportunity for SGAt to engage in feedback on current and future student programs and activities.
4. By Fall, 2023, identify and develop other programs to offer leadership opportunities and student voice, including Link Ambassadors and Read-Aloud Volunteers.
5. By Spring, 2024, identify opportunities for Lower House Scholars to build leadership skills and serve the school.

KPIs	School Year 2022 2023 Baseline	School Year 2023 2024	School Year 2024 2025	School Year 2025 2026
Students report having knowledge of Student Government, its role, the process for elections, and a level of interest in involvement	??	25%	40%	50%
Students report that their voices are heard in school programming and decision-making.	??	20%	40%	50%
Students participate in formal leadership opportunities through Student Government.	??	10%	10%	10%
Students participate in non-Student Government programs as leaders and contributors	??	10%	15%	20%

Financial Sustainability

It's September, 2025, and Link Community Charter School is now welcoming 4th grade and realizing a full Kindergarten to 8th grade elementary school. All grades have full enrollment and a few additional students in each grade level provide for reduced need to fill in enrollment throughout the year. The school is also realizing maximum funding as a result of full enrollment and can allocate resources where they are needed.

Link has utilized a second site for a few years to address space constraints at 53 Pennsylvania Avenue and is fully engaged in securing an expansion and renovation of that facility that meets the school's programming and community needs.

Link has also reviewed its compensation plan and created a competitive salary structure that attracts highly motivated and talented new staff, while affirming the existing staff that has demonstrated commitment to Link's mission with opportunities for leadership and rewarding compensation.

Link is fully staffed and implementing the mission fully, thus supporting scholars and staff to realize their full potential. Contingencies are in place and Link continues to be responsive to the needs of the school community.

Link Community Charter School continues to partner with Link Education Partners and a host of other corporate and non-profit organizations to maximize fundraising, programming, student achievement, and advocacy. These partnerships harness the 55-plus year legacy to not only serve the present Link but plan for a vibrant future.

GOAL 1

SECURE MAXIMUM STUDENT ENROLLMENT

Objectives

1. By Winter 2023, develop a robust plan for student recruitment marketing/advertising.
2. By Spring 2023, develop strong working partnerships with at least 3 feeder early childhood programs/centers
3. By Spring 2023, identify a cohort of parent ambassadors to support student recruitment and marketing
4. By Summer 2023, fill all available seats in Kindergarten, 1st and 2nd grade
5. By Fall 2024, develop a strong waitlist for Kindergarten

GOAL 2

SECURE GRANTS TO FUND STRATEGIC INITIATIVES

Objectives

1. By Summer 2023, identify strategic initiatives that could be supported by school-secured grants
2. By Summer 2023, determine if Link is eligible for a second Charter School Program grant
3. By Fall 2023, identify 3-5 grants the school is eligible for and that will support the identified initiatives, and outline a path to secure them.

GOAL 3

DEVELOP A COMPREHENSIVE PLAN THAT RETAINS AND ATTRACTS MISSION-ALIGNED, TALENTED, AND PASSIONATE TEACHERS AND STAFF

Objectives

6. By Spring 2023, research salary scales in neighboring districts and develop a new compensation plan for Link.
7. By Spring 2023, identify additional initiatives and tools to retain and attract staff, with a particular focus on teachers, including financial and non-financial measures such as duration of school day, school staff committees, and leadership/growth training opportunities.

GOAL 4

CREATE A LONGTERM FACILITY PLAN THAT SUPPORTS AND STRENGTHENS PROGRAMMING

Objectives

1. By Summer, 2023, secure additional temporary space for in-school programming for the upcoming three (3) academic years, beginning with the 2023-24 school year
2. By Summer 2023, develop preliminary facility plan, including additional space, renovations/upgrade priorities corresponding needs statements, and corresponding timetable
3. By Summer 2023, engage stakeholders in a review of plan to gather input and feedback including collaborating with Link Education Partners
4. By Summer 2023, secure outdoor space for early elementary school grades to use regularly.
5. By Summer, 2023, present Long-term Facility Enhancement Plan to the LCCS Board of Trustees for approval
6. By Fall, 2023, work with Link Education Partners to launch a fundraising campaign to support the Longterm Facility Plan and communicate plan activity with stakeholders

KPIs	School Year 2021-2022 Baseline	School Year 2022-2023	School Year 2023-2024	School Year 2024-2025
Enrollment Record for New Graduates (total)	50%	75%	85%	100%
Enrollment Record for Kindergarten	50%	75%	100%	100%
Number of Official Feeder Partnerships	0	0	2-4	3-5
Waitlist for Kindergarten	0	0	20	40
Grants Directly Applied for AND Received by the School	1	0	3	5
% of Teachers and Instructional Leaders Renewing Contracts from previous year to this year	100%	95%	75%	90%

Parents and Community

It's the 2023-24 school year, and Link Community Charter School is kicking off another school year in partnership with families and the community. All efforts to engage with the community, families, and alumni are guided by robust data collection efforts that help track alumni, identify needs and assets in families, and understand opportunities for strengthening community engagement. Right at the beginning of the school year, families and staff are supported in a collective kick off to set the tone to work as partners in supporting students' learning throughout the year. As the year goes on, Link families have multiple opportunities to get involved with their students' education and with the entire school community. Many families participate in the Link Parent Association, serving as ambassadors building the school's reputation in the community. As a result, Link is no longer viewed as a kept secret, but is known throughout the community as a strong school. Parents also have access to "Parent University" access education on topics that help them support their students' learning, and access to other internal and community-based wraparound services to ensure the needs of the household are being met to enable students to succeed. Families now bring their own expertise into the school to support students and teachers. Each classroom has two active class parents to support cultural activities, help the teacher, and collaborate with other classroom parents around cultural activities and events and teachers have been supported in how they build partnerships with parents and leverage the assets of families within the classroom. Parents serve on the board and provide voice in key decisions. Alumni also serve as active participants in the school community, providing volunteer support and contributing to the reputation of the school.

GOAL 1

Elevate parent/guardian voice and engagement.

Objectives

1. By Spring 2023, collect parent feedback on existing and future opportunities and initiatives.
2. By Fall 2023, reinstate Link Parent Association membership.
3. By Fall 2023, design and implement the Class Parent Program.
4. By Fall 2023, provide robust and regular volunteer parents opportunities.
5. By Summer 2023, design and implement Pilot Parent Ambassador program.
6. By Winter 2023, roll out full Parent Ambassador program to appointed/recognized key outreach members for the community and prospective families.

KPIs	School Year 2021- 2022	School Year 2022- 2023	School Year 2023- 2024	School Year 2024- 2025
Families enrolled as PA members	0	5%	25%	40%
Parent participation in volunteer opportunities at Link annually	100% K-1	100% K-5	100% K-8	
Prospective families interacting with a Link Parent Ambassador annually	0	0	20%	35%

GOAL 2

Empower parents to build capacity to engage in their scholars' education.

Objectives

1. By Summer 2023, examine other successful Parent University models.
2. By Fall 2023, identify topics of interest and possible parent barriers for involvement.
3. By Winter 2023, reinstate and expand the Parent University program based on family need and in alignment with the LPA schedule.

KPIs	School Year 2021- 2022	School Year 2022- 2023	School Year 2023- 2024	School Year 2024- 2025
Family attendance at Parent University annually.	0	0	25%	35%

GOAL 3

Alumni have a symbiotic relationship with the school and are actively involved throughout the year, working with students, staff, and families.

Objectives

1. By Spring 2023, create additional, structured programs for alumni to engage with the school, including helping teachers working with students based on their interests and experiences.
2. By Fall 2022, identify the current state of the alumni database with a view to keeping track of and staying connected to alumni.
3. By Fall 2023, identify a staff position that can support alumni engagement.

KPIs	2022	2023	2024	2025
Increase the number of alumni actively participating in programming annually.	5	6	7	8
Increase the number of alumni contacts maintained annually.	100	200	250	300

GOAL 4

Link provides parents with services/opportunities to strengthen families to support healthy outcomes; all scholars are provided with wraparound services.

Objectives

1. By Winter 2023, identify up to 3 initiatives/programs that the school can launch to strengthen families and in turn scholars.
2. By Fall 2024, put resources and partnerships in place to support families' needs.

KPIs	School Year 2021-2022	School Year 2022-2023	School Year 2023-2024	School Year 2024-2025
Number of families using one or more programs/initiatives.	10	15	25	35
Number of consistent partnerships engaged in and providing supports.	3	5	10	10
Percentage of students accessing programs who demonstrate improved attendance rates over the year.	5%	10%	10%	15%
Percentage of students accessing programs with improved classroom grades.	5%	10%	10%	15%

Planning

It's the end of the 2023-24 school year, and Link Community Charter School's systems and processes around staffing, decisionmaking, and communication are running smoothly and efficiently to create the best learning and working environment possible for our school community. Hiring gaps in capacity continues to be done with intention not to hire talented individuals but to hire staff that is deeply committed to the mission and actively working towards it. Throughout the year, staff were ready and excited for the learning and opportunities provided through PD specifically targeted to their individual and collective growth. Communications around school schedules, initiatives and opportunities for students, families, and staff have been strengthened providing more timely and clear information as evidenced by the engagement of all stakeholders as the school year has started. All stakeholders see the effects of dedicated planning times and clarity in roles and responsibilities as processes around timing and follow through of communication have been developed. All school stakeholders feel a part of decision making at their own level throughout the year with opportunities for all members to bring their voice to the table and know that it will be heard.

GOAL 1

Support staff in understanding and accessing opportunities for professional growth both at Link and in the professional landscape.

Objectives

1. By Fall 2023, develop a comprehensive documented education professional growth plan for the year, including: (a) information around internal and external steps and opportunities, and (b) how professional development priorities are identified, their objectives, and a general calendar for the year.
2. By Winter 2023, provide an array of external professional development opportunities for a variety of roles.
3. By Winter 2023, create a system for staff to equitably access financial resources for professional development opportunities.
4. By Fall 2024, create an IGP process for staff development aligned to professional development.

KPIs	School Year 2021- 2022	School Year 2022- 2023	School Year 2023- 2024	School Year 2024- 2025
Teachers report being highly satisfied with the relevance and content of professional development offerings.	70%	80%	90%	100%
Staff members report feeling supported in their professional growth.	70%	80%	90%	95%
Staff members report having access to financial resources that enables them to pursue professional growth.	??	70%	85%	95%

GOAL 2

Develop a culture of strong communication and deep planning that supports a positive school environment.

Objectives

1. By Spring 2023, develop and implement a plan that strengthens communications with a focus on sustained, consistent, timely, and robust messages with all stakeholders, that includes reinforcement of important messages, prioritizes critical information with strategic objectives in mind, and formalizes information sharing.
2. By Fall 2022, develop a process that allows for protected time for admin and leadership team meetings that are used for deep planning.
3. By Winter 2023, develop a system of response for requests to the leadership team and admin team that is shared with all staff for transparency.
4. By Fall 2022, develop, communicate, and implement a substitute plan.
5. REMOVE--During the opening meetings annually, share a robust overview of staffing, including an organization chart, a who's who/list of major responsibilities that allow all staff to understand everyone's scope of work and who they should go to for what--REMOVE

KPIs	School Year 2021- 2022	School Year 2022- 2023	School Year 2023- 2024	School Year 2024- 2025
Teachers and staff report overall positive feelings about communications and operations.	80%	80%	90%	95%
Teachers and staff report positive feelings about the system for class coverage/substitution.	70%	75%	85%	90%

GOAL 3

Establish a culture of seeking and using broader input in decision making.

Objectives

1. By Fall 2023, strengthen the process of periodically assessing climate and perspective within each stakeholder group, including surveys and informal "pulse checks" establishing a regular calendar and enhancing survey questions
2. By Winter 2023, establish a system of communication with identified staffing to ensure that survey information and feedback is sent to all stakeholders each time a survey is used
3. By Fall 2023, establish a formal process for individual stakeholder feedback.

KPIs	2022	2023	2024	2025
Percentage of each stakeholder group participating in surveys (students/staff/families).	75/75 /40	80/80 /50	85/85 /65	95/95 /75
Percentage of each stakeholder group's satisfaction with follow up communication and responses provided post surveys	???	50%	65%	75%
Percentage of staff who describe the school climate as positive, and leadership as responsive to their feedback and needs	75%	80%	85%	90%

GOAL 4

Link is an environment in which the staff feels heard, supported and included by leadership.

Objectives

1. By Fall 2023, there are weekly checkins with leadership teacher groups to ensure that all teachers have positive interactions with leadership
2. By Fall 2022, the discipline rubric has been updated and is ready for implementation that includes specific action steps to provide general guidance on how issues will be handled, but also communication when results do not follow what is prescribed by the rubric
3. By Fall 2022, pilot a Hallway Monitoring Plan that includes collaboration from both teachers and admin to make sure that students move efficiently and responsibly to their next destination.
4. By Fall 2023, pilot specific action steps on how the Dean of Students, advisors, and necessary support staff will address student teams who are noncompliant to school procedures and expectations.
5. By Fall 2023, there is a dedicated Zen Space for staff to utilize.
6. By Summer 2023, create a school culture committee, meeting monthly to evaluate staff and student feelings about the school.

KPIs	2022	2023	2024	2025
Teachers report feeling heard, supported and included by leadership.	70%	80%	90%	95%

Reduction in students sent out of classroom for disciplinary infractions (due to improved disciplinary support system)	5%	10%	10%	???
Reduction in students being suspended	???	???	????	????
Teachers report using and receiving benefits from wellness programs	60%	70%	80%	90%

Instruction

It's the 2023/2024 school year, and Link's instruction and assessment systems continue to grow in quality and rigor even as the school has expanded to serve more students and more grade levels. Curriculum is inclusive and culturally competent, making it accessible to all learners when combined with Link's strong instructional strategies. Link's coursework and extracurricular offerings have expanded to support more student needs and desires demonstrated by data as well, including high quality foreign language, arts programming.

This complex approach to teaching and learning is supported by a sophisticated approach to data informed instruction. Teachers and students both demonstrate clear understanding of what each assessment does and how its data is used. You can hear depth of meaning in how teachers and students talk to each other about assessment results. Teachers at Link access a variety of supports to assist in build their capacity for using assessment data and teaching informed by a DEI lens, and the impact on instruction is clear. Teachers can be observed creating and implementing programs based on students' specific needs and interests, as highlighted by assessment data. Teachers have the ability to choose some of their own professional development programming based on data outcomes, and teachers' effectiveness and agency is visibly increasing as a result of this differentiated professional development. Data driven decision-making fuels all aspects of programming, both general academics as well as special education supports, SEL and behavior supports, teacher recruitment and other school priorities.

GOAL 1

Refine and expand processes around using data to drive all instruction.

Objectives

1. By Fall 2024, systematic data dives in place across grade levels and subject levels.
2. By Winter 2023, teachers will be regularly collecting and accessing data on their own.
3. By Winter 2023, teachers will be regularly using formative assessments to track student progress toward proficiency and informing in class interventions.
4. By Spring 2023, students will be regularly tracking their own progress through a progress monitoring system.
5. By Fall 2025, parents/guardians will regularly track and understand the academic progress of their children.
6. By Winter 2023, data will inform decisions around student interventions and enrichments.

KPIs	2022	2023	2024	2025
Teachers are observed using effective formative assessment strategies during observations.		75%	85%	100%

Students are able to describe data-informed goals for their own learning when provided with reflection prompts.		60%	75%	85%
Parents/guardians report being well-informed of their students' educational goals and progress and satisfaction with data shared.			45%	60%

GOAL 2

Provide consistent, robust, and targeted professional development to improve instructional practices.

Objectives

1. By Fall 2022, consistently execute a professional development plan to weave training and implementation around instructional practices into the school year.
2. By Fall 2022, provide professional development relevant to individual teacher needs and goals.
3. By Fall 2022, support staff in the implementation of instructional best practices.
4. By Fall 2022, consistently providing regular formative and summative feedback to teachers for instructional goals.

KPIs	2022	2023	2024	2025
Teachers report being moderately to highly satisfied with the relevance and content of professional development.	70%	80%	90%	95%
Teachers are observed using effective /highly effective instructional strategies for the majority of instruction time daily..	50%	65%	75%	85%
Students show growth from year to year on NJSLA/Brigance each year.	35%	50%	60%	75%

GOAL 3

Provide an educational program that is rigorous and standards aligned, reflective of current practices of promoting diversity, equity, and inclusion into classroom environments and our school culture, and meets the social and emotional needs and development of our scholars.

Objectives

1. By Fall 2023, implement a plan for real time changes to curriculum for SEL and DEI infusion.
2. By Fall 2023, Link CCS will provide its scholars with a robust and rigorous language program that provides a foundation to future language fluency by exposing students to the core structures of languages and their cultures.
3. By Fall 2025, Link CCS will identify new partnerships to provide a robust sports program that introduces students to several different sports opportunities through school partnerships in sports not typically offered within our charter experience that helps to shift student and parent perspective around the benefits of these sports.

4. By Spring 2023, Link CCS will provide outside (cultural performances, museums visits, etc.) fine arts and performing arts experiences that enrich the current arts programs that students are engaging with.

KPIs	2022	2023	2024	2025
Students demonstrate proficiency in SEL competencies.	55%	65%	75%	85%
Students are exposed to sports, foreign language, fine arts, cultural experiences, experiential learning, or performing arts programming.	60%	70%	85%	100%

Appendix A - Board of Trustees

Voting Members of the Board of Trustees School Year 2022-2023

- Richard Marshall, Chairperson
- Kaitlin Barkley, Vice Chairperson
- Alecia Barnett
- Revelle Clarke-Avignant, Link Parent Association
- Brenda Daughtry
- Shawna Ebanks
- Marcina Fox
- Jeff Key
- Garth Naar

Non-Voting Member:

- Maria Pilar Paradiso, J.D., Head of School

Staff Supporting the Board of Trustees

- Bima Baje, M.S., School Business Administrator
- Christine Martinez, Esq., Board Attorney
- Debbie Paczkowski, Board Recording Secretary

Appendix B – Strategic Planning Team

- Leslie Baynes, Chief Operating Officer
- Revelle Clarke-Avignant, P '23, Member of the LCCS Board of Trustees
- Suzanne Dandridge, M.S.W., Social Worker
- Brenda Daughtry, P'18, Member of the LCCS Board of Trustees
- Kathleen M. Hester, Ed.S., Principal
- Hannah-Marie Kennedy, M., Vice Principal
- Christine Lynskey, M.S., Special Education Coordinator and Teacher
- Gina Schiano, M.A.,
- Jasmine Seegers, English Teacher
- Natasha Valentin, M.A., Science and Social Studies Teacher
- Maria Pilar Paradiso, J.S., Head of School

Appendix C- Methodology

In 2022 and 2023 Link Community Charter School worked with Lumen Impact Group to conduct a Focused Lens Review of the school leading to a data driven Strategic Planning process. The goal of this process was to create a 3 year strategic plan focused on Link's needs based on the analysis of its current state and future vision. The process to create this plan included the following core components:

- Use of qualitative and quantitative data as well as summary reports from the Focused Lens Process.

- Two facilitated sessions with the Strategic Development Team
- Individual strategic priority workgroup meetings
- Board and leadership meeting follow up session to support ongoing strategic discussions and KPIs tracking processes.
- Final review by the Strategic Planning Team
- Formal adoption by the School Board of Trustees and subsequent communication of plan

Head of School Report March, 2023

Link Enrollment:

Grade Level	Approved Enrollment for 2022-23	Registered for 2022-23	23/24 New Applications Received
K	50	37	57 (up 6)
1	50	37	10 (up 1)
5	50	49	47 (up 12)
6	50	53	28 new + 8 on waitlist
7	80	84	9 (up 1) + 50 on waitlist
8	80	78	2 (up 2) + 8 on waitlist
Total	360	338	

Student Recruitment and Enrollment:

- Seeing small incremental growth AND ongoing movement of families

Staffing:

- No update at this time.

Instructional Openings: No updates

- 8th: 2 ELA (long-term substitute in place for one)
- 7th grade: ELA (re-structuring in place), math (re-assignment), and special education (split responsibilities)
- 6th grade: ELA (long-term substitute in place)

Operations/Staff Openings: No updates

- Student Life Coordinator

HIB

- 1st report to the board:
 - 005 – physical fight with no specific characteristic, all one sided 7th grade offender and 5th grade victim – no finding of HIB but disciplinary consequences pursuant to rubric were imposed
 - 006 – comments and gestures by two female students to another female student, all in the 7th grade all arose out of relationship conflict, there was no characteristic

- 007 – there are two alleged offenders and in this case the actions of one were found to be in the category of HIB due to the statement relating to the victim's physical appearance/body; the actions of the other student were found to not be in the category of HIB as there was no characteristic connected to comments made but rather an issue of relationship conflict
- 2nd report to the board for vote: 1 recent investigation involving 7 8th graders who allegedly engaged in bullying with one peer in the 8th grade, found not to be substantiated. Playing around went too far but alleged victim did not feel harmed.

Health and Safety Update: No updates

Curriculum: No updates

Programming

- We are working to prepare for state testing as we continue to focus on grade level standards. Programming is being planned to strengthen skills and knowledge, as well as test taking strategies.
- Summer program planning is taking part at this time with a new and exciting initiative to hold a summer program for rising 1st and 2nd graders, and possibly new 5th graders at Pingry's new campus in Pottersville.

High School Placement:

- Independent day and boarding school acceptances have been very strong. We are gathering all information to have a comprehensive list.

Strategic Planning Updates: Provided in the Presentation

- Board members to provide feedback by April 21st

Special Education

- Note of Newark Public School plan to partner with charter schools to offset special education enrollment in the district

Renewal and Expansion

- Facility review in place with options to be provided to the board.

NTU Teacher Salary Guide

Bachelors 2022-2023		Bachelors 2023-2024	
STEP	SALARY	STEP	SALARY
1	\$62,000	1	\$62,000
2	\$62,000	2	\$62,000
3	\$62,000	3	\$62,000
4-5	\$62,000	4	\$62,000
6	\$62,000	5-6	\$62,000
7	\$62,000	7	\$62,000
8	\$62,000	8	\$63,400
9	\$64,000	9	\$64,000
10	\$65,100	10	\$66,100
11-12	\$66,750	11	\$67,200
13-14	\$73,783	12-13	\$71,100
15	\$77,500	14-15	\$78,000
16	\$82,500	16	\$83,000
17	\$87,500	17	\$88,000
18	\$94,275	18	\$95,505
19	\$101,050	19	\$102,010
		20	\$103,010

NTU Teacher Salary Guide

Earned Masters 2022-2023		Earned Masters 2023-2024	
STEP	SALARY	STEP	SALARY
1	\$64,000	1	\$64,000
2	\$64,000	2	\$64,000
3	\$64,000	3	\$64,000
4-5	\$64,000	4	\$64,000
6	\$64,000	5-6	\$64,000
7	\$64,000	7	\$64,000
8	\$64,000	8	\$65,400
9	\$66,000	9	\$66,000
10	\$67,100	10	\$68,100
11-12	\$68,750	11	\$69,200
13-14	\$75,783	12-13	\$73,100
15	\$79,500	14-15	\$80,000
16	\$84,500	16	\$85,000
17	\$89,500	17	\$90,000
18	\$96,275	18	\$97,505
19	\$103,050	19	\$104,010
		20	\$105,010

NTU Teacher Salary Guide

Earned Doctorate 2022-2023		Earned Doctorate 2023-2024	
STEP	SALARY	STEP	SALARY
1	\$66,000	1	\$66,000
2	\$66,000	2	\$66,000
3	\$66,000	3	\$66,000
4-5	\$66,000	4	\$66,000
6	\$66,000	5-6	\$66,000
7	\$66,000	7	\$66,000
8	\$66,000	8	\$67,400
9	\$68,000	9	\$68,000
10	\$69,100	10	\$70,100
11-12	\$70,750	11	\$71,200
13-14	\$77,783	12-13	\$75,100
15	\$81,500	14-15	\$82,000
16	\$86,500	16	\$87,000
17	\$91,500	17	\$92,000
18	\$98,275	18	\$99,505
19	\$105,050	19	\$106,010
		20	\$107,010

Orange

2022-2023 SCHOOL YEAR

	BA	BA+15	MA	MA+15	MA+32	I
	\$64,099	\$65,254	\$66,200	\$67,251	\$68,301	\$6
	\$64,519	\$65,570	\$66,620	\$67,671	\$68,721	\$6
	\$64,939	\$65,990	\$67,040	\$68,091	\$69,142	\$7
	\$65,243	\$66,294	\$67,344	\$68,395	\$69,445	\$7
	\$65,804	\$66,854	\$67,906	\$68,955	\$70,006	\$7
	\$66,844	\$67,895	\$68,945	\$69,996	\$71,047	\$7
	\$68,321	\$69,372	\$70,423	\$71,473	\$72,524	\$7
	\$70,423	\$71,473	\$72,524	\$73,575	\$74,625	\$7
	\$73,049	\$74,100	\$75,151	\$76,201	\$77,252	\$7
	\$74,665	\$75,902	\$76,952	\$78,002	\$79,052	\$8
	\$76,465	\$77,505	\$78,556	\$79,607	\$80,657	\$8
	\$80,657	\$81,708	\$82,759	\$83,809	\$84,860	\$8
	\$84,860	\$85,910	\$89,062	\$90,113	\$92,214	\$9
	\$88,302	\$89,296	\$92,796	\$93,296	\$96,796	\$9
	\$93,159	\$93,859	\$99,727	\$100,159	\$103,734	\$10

SOMS



Teacher Salary Guides

BASE YEAR 2020-21 SOMEA Teachers			
Step	BA	MA	MA+30
1	50,060	55,460	60,260
2	51,860	58,460	62,260
3	53,660	60,460	64,260
4	55,460	62,460	66,260
5	57,260	64,460	68,260
6	59,060	66,460	70,260
7	60,860	68,460	72,260
8	63,160	71,060	75,160
9	65,460	73,660	78,060
10	67,760	76,260	80,960
11	69,760	78,860	83,860
12	72,060	81,360	86,460
13	74,360	83,860	89,060
14	76,660	85,860	91,660
15	78,660	88,060	93,860
16	80,660	90,260	96,060
17	83,550	93,250	98,750

YEAR 1 2021-22 SOMEA Teachers				
Step	BA	MA	MA+30	Doctorate
2	52,860	59,460	63,260	65,260
3	54,660	61,460	65,260	67,260
4	56,460	63,460	67,260	69,260
5	58,260	65,460	69,260	71,260
6	60,060	67,460	71,260	73,260
7	61,860	69,460	73,260	75,260
8	64,160	72,060	76,160	78,160
9	66,460	74,660	79,060	81,060
10	68,760	77,260	81,960	83,960
11	70,760	79,860	84,860	86,860
12	73,060	82,360	87,460	89,460
13	75,360	84,860	90,060	92,060
14	77,660	86,860	92,660	94,660
15	79,660	89,060	94,860	96,860
16	81,660	91,260	97,060	99,060
17	84,550	94,250	99,950	101,950
C	-	-	-	-
B	-	-	-	-
A	88,305	98,005	103,705	105,705

Okay, let's take a look at the salary guides
Okay,



Employee	FY24 Salary with 3% increase	Below 60k Salary Adjustment	Above 60K Salary Adjustment	Salary Comparision	Salary Comparision Variance	Signing Bonus	Longevity Bonus 5+ years	
Araromi Windapo, Victoria	68,959		78,000	78,000	(9,042)	1,500		
Arizmendi, Josephine	103,146					1,500	2,500	
Baje, Bima	46,366					1,500	2,500	
Batemon, Hakiema C.	66,072			66,000		1,500		
Baynes, Leslie C.	123,353					1,500	2,500	
Bell, Sharon	56,650					1,500		
Bloom, Jessica	72,821			81,000	(8,179)	1,500		
Boyle, Susanne M.	58,766	72,000		72,000	(13,234)	1,500		
Brooks, Monique	55,627					1,500	2,500	
Brown, Ameenah S.	70,040					1,500		
Carrasco, Vidal	56,844					1,500	2,500	
Chacon, Lia Rose	53,045	62,000		62,000	(8,955)	1,500		
Clauberg, James	69,796		72,000	72,000	(2,204)	1,500		
Cooley, Eugenia B.	92,700					1,500		
Covington, Crystal	82,400					1,500		
Dandie, Suzanne L.	84,410		90,000	90,000	(5,590)	1,500	2,500	
Davis, Tiara	66,950					1,500		
Davis-Brown, Roseadra	82,400			73,000		1,500		
DeMyers, Taheerah	77,012					1,500		
Gunther, Anna	60,259	70,000		70,000	(9,741)	1,500		
Hannah, Karen	74,175					1,500	2,500	
Hinds, Brianna S.	66,837		72,000	72,000	(5,163)	1,500		
Kelly, Colleen P.	74,160					1,500		

Link Community Charter School, March 2023
Personnel Report FY2024 (N7728)

Page 2 of 2

Kennedy, Christopher	52,326	68,000	68,000	(15,674)	1,500	2,500	
Kennedy, Hannah	97,603				1,500	2,500	
Kutch, Jennifer	66,418	74,000	74,000	(7,582)	1,500	2,500	
LaGuerre, Errol	91,489				1,500	2,500	
Lewis, Shantaya	74,263		74,000		1,500		
Locklear, Jeffery	60,529	72,000	72,000	(11,471)	1,500		
Lynskey, Christine C.	103,328				1,500	2,500	
Machrone, Sharon F.	39,121				1,500	2,500	
Martinez, Rosa	89,121				1,500	2,500	
McQueen, Shontell S.	69,010				1,500		
Meliado, Isabella	51,500		-		1,500		
Merwede, Nancy	16,391				1,500		
Miller, Krista	77,250		78,000	(750)	1,500		
Paczkowski, Debra	73,202				1,500		
Portuese, Karen	93,882				1,500	2,500	
Rios, Jeannette	88,055		90,000	(1,945)	1,500		
Rojas-Acevedo, Yris	77,446	84,000	84,000	(6,554)	1,500		
Ryan, Amanda H.	57,838	71,000	71,000	(13,162)	1,500	2,500	
Schiano, Gina	127,308				1,500		
Schuster, Katherine	56,560	67,000	67,000	(10,440)	1,500		
Seegers, Jasmine M.	70,873	78,000	78,000	(7,127)	1,500	2,500	
Silver, Gregory	79,331				1,500	2,500	
Snyder, Claire	81,585		81,000		1,500	2,500	
Start, Kelly	55,436	65,000	65,000	(9,564)	1,500		
Valentin, Natasha	91,172				1,500	2,500	

Link Community Charter School

Approved 2022-2023 School Calendar, rev. 03.13.23

Student Days:181 Staff Days: * 193 *does not include Summer Academy

Students: 0

Staff: 6

Students: 19

Staff: 21

July '22

Su	M	Tu	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Students: 20

Staff: 20

August '22

Su	M	Tu	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Students: 18

Staff: 19

September '22

Su	M	Tu	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Students: 16

Staff: 16

October '22

Su	M	Tu	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Students: 19

Staff: 20

November '22

Su	M	Tu	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Students: 18

Staff: 18

December '22

Su	M	Tu	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Students: 22

Staff: 23

January '23

Su	M	Tu	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Students: 14

Staff: 14

February '23

Su	M	Tu	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

Students: 20

Staff: 20

March '23

Su	M	Tu	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Students: 15

Staff: 16

April '23

Su	M	Tu	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Students: 20

Staff: 20

May '23

Su	M	Tu	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Students: 15

Staff: 16

June '23

Su	M	Tu	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Students: 15

Staff: 16

Holidays: No School

Link Summer Academy

Building Closed (School & District) to All

Teacher Boot Camp

No School; building open for 12-month employees

Staff Planning/PD Day (no school for students)

Early Dismissal for students, 12:45 pm; Staff Planning/PD Day, 1:15-4:30 pm; Graduation, June 21, (all staff must attend.)

Early Dismissal for all, 12 pm

Incoming 5th Grade Program

ATTENDEES: Mrs. M. Paradiso
Ms. K. Hester
Mrs. R. Clarke-Avignant

- Ms. Hester opened the meeting by providing an update on teacher hiring :

TOPIC 1. Staff Updates

- 1.1 The vacancies reported last month remain unchanged. There was one promising interview with a teacher who has 10 years of experience teaching in the urban schools and she has experience with the curriculum LINK uses. There are teacher job fairs upcoming both online and in person, and those will be tapped into to continue the search to fill vacancies.
- 1.2 We are having some difficulty with the lack of consistency with subs. Mainly that subs are not always available to commit to the long term needs of the positions they are filling, and any spontaneous absences are adding to the disruption of classes. The length of LINK's school day also adds to the adaptability of subs to the positions.
- 1.3 Ms. Paradiso then spoke on the measures LINK will be taking to remain a competitive employer for potential hirees. Such measures include coming close to matching and sometimes exceeding the starting salary for teachers in Newark and other surrounding districts. LINK also offers competitive sign-on bonuses, retention bonuses, relocation bonuses, and a comprehensive hiring guide that helps candidates visualize their professional environment at LINK and their career and remuneration growth.

TOPIC 2. Testing updates.

- 2.1 NJSLA testing will soon take place in May for grades 5 through 8. Therefore, right now there is training for staff and student preparation underway. With the students, we are working on shoring up testing skills and engaging in test drills as part of their preparation.

TOPIC 3. Event updates.

- 3.1 Some of the upcoming events being organized are for an author visit, a trip to the Mighty Writers non-profit, Pi day, Incredible Link Student Day, summer programs, other field trips, and graduation plans to name a few.

TOPIC 4. Building search updates.

4.1 We are still looking for a second site to alleviate the crowding at our current site. The first and second locations we were looking at both fell through. A third site is now available on Broad Street. It is an office building with a section that has school space. There is a fourth potential building that might become available in time for September on Halsey Street (in the Teacher's Village neighborhood). This fourth site is the closest logistically.

Link Community Charter School
Board of Trustees
Governance Committee Report
March 10, 2023

Attendees: M. Paradiso, D. Paczkowski, R. Marshall, K. Barkley, S. Ebanks

- ❖ Board Leadership/Member
 - Four board members appointments are up for renewal this year. Ms. Ebanks will be reaching out to them individually regarding their reappointment.
 - The chair and vice chair has a one-year term and will need to be re-elected.
- ❖ Board Self Evaluation and HOS Evaluation
 - Mrs. Paradiso is researching different tools in which the Board members can use to do both evaluations.
 - Mrs. Machrone has provided a calendar for when the Board can expect to receive the Self and Head of School Evaluations.
- ❖ Attendance Policy and Regulations
 - The attendance policy will be revised to reflect the State's policy on the exceptions for students' excused absence.
 - The revisions will include removing "Take your child to work" and "college visits" as an exception to an absence day.
 - Sick days will be counted as an excused absence when a doctor's note is provided.
- ❖ School Calendar 2023-2024
 - The school calendar has been finalized. It is similar to last year's calendar.
- ❖ February Retreat Cancellation
 - The topic items that were to be discussed at the retreat will be incorporated into the Board's regular meetings agenda.
 - The topics will also be covered at next year's retreat.
- ❖ Compensation Plan
 - Mrs. Paradiso is requesting for the Board to approve increasing the salaries of the teaching staff to retain existing staff and attract new ones.
 - Based on research of the surrounding school district, it was found that in Newark the salaries start high but remain the same for an extended period.
 - Mrs. Paradiso proposes that a new salary scale that has a starting rate between \$48k to \$62k then increases yearly based on experience and certifications.
 - Additionally, there will be a longevity bonus of \$2,500.00 and signing bonus of \$1,500.00.
 - This will result in a significant increase in the payroll, however the funds will be taken out of LINK's surplus.

Link Community Charter School – Proposed Calendar 2023-2024

First Day of School: 9/5/23 Last Day of School: 6/20/24

Student Days: *183 Staff Days:*193 *Does not include Summer Academy

Students:0 Staff: 6

July '23

Su	M	Tu	W	Th	F	S
	26	27	28	29	30	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Students: 19 Staff: 19

August '23

Su	M	Tu	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Students: 15 Staff: 15

September '23

Su	M	Tu	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Students: 21 Staff: 21

October '23

Su	M	Tu	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Students: 18 Staff: 19

November '23

Su	M	Tu	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Students: 15 Staff: 15

December '23

Su	M	Tu	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Students: 20 Staff: 21

January '24

Su	M	Tu	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Students: 19 Staff: 19

February '24

Su	M	Tu	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

Students: 20 Staff: 20

March '24

Su	M	Tu	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Students: 16 Staff: 17

April '24

Su	M	Tu	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Students: 22 Staff: 22

May '24

Su	M	Tu	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Students: 13 Staff: 14

June '24

Su	M	Tu	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

	School Closed/ Holidays
	Building Closed to All
	No School; building open for 12 month employees
	New Staff Orientation
	Teacher Boot Camp

	Link Summer Academy
	Staff Planning/PD Day (no school for students)
	Early Dismissal for All, 12pm
	Early Dismissal for students; 12:45pm; Staff Planning/PD Day, 1:15-4:30pm; Graduation, June 20 (all staff must attend)

POLICIES AND REGULATION TO BE ABOLISHED FEBRUARY 13, 2023

R 8130 Enrollment Accounting

Link will abolish this regulation, at least temporarily. It is not accurate for charter schools. Strauss Esmay is working on an appropriate regulation. In its place, we have added a statement to the corresponding policy that the school adheres to the NJDOE Charter School Enrollment System. If and when Strauss Esmay produces a new regulation, it will be brought before the board.

POLICIES AND REGULATIONS TO BE PRESENTED FOR FIRST READING ON FEBRUARY 13, 2023 AND SECOND READING ON MARCH 13, 2023

P 0152 Board Officers (Revised, Recommended)

This has been revised for clarification on a few issues. The NJ statute is unclear as to the number of votes required for electing board officers. Link's policy is majority of those present, but have added "and constituting a quorum" to be specific. Additional clarifications: a second is not needed for nominations; the election vote is by roll call; how to handle multiple nominees for an officer role; and what to do if there is a vacancy.

P 0161 Call, Adjournment, and Cancellation (Revised, Recommended)

This has been revised to better align with the current governing statute and administrative code. The changes are minor but provide additional details regarding the process for calling a special meeting. It removes the need to adjourn prior to 8 pm.

P 0162 Notice of Board Meetings (Revised, Recommended)

This has been revised to better align with the current governing statute, administrative code, and The Open Public Meetings Act. It has been updated to provide the statutory definition of "adequate notice"; additional details on a Board conducting an emergency meeting without adequate notice; and some additional details on the requirements for a Rice notice.

P 2423 Bilingual and ESL Education (Revised, Mandated)

R 2423 Bilingual and ESL Education (Revised, Mandated)

This has been revised based on revision to administrative code. It includes: (1) the addition of an alternate English language proficiency assessment for students who meet the criteria for Statewide alternate assessments; (2) a revision of the definition of "native language;" and a requirement that school districts administer the Statewide home language survey to determine which students have a native language other than English. A Statewide screening process is a change from the school being required to develop their own.

P 2425 - Emergency Virtual or Remote Instruction Program (Revised, Mandated)

R 2425 - Emergency Virtual or Remote Instruction Program (New, Mandated)

The policy has been revised, and the regulation created, to state reflect statutes and administrative code revisions, providing definitions of “remote” and “virtual” instruction; re-emphasizes that the school must annually submit to the Commissioner of education a proposed program of virtual or remote instruction that meets state criteria.

P 5200 Attendance

R 5200 Attendance

The revisions were required by changes in administrative code and makes more of a distinction between absences to be reported on the school register than is submitted to the state and local school excused and unexcused absences.

P 5512 Harassment, Intimidation, or Bullying (Revised, Mandated)

This policy has been revised to align with the 2022 NJDOE Model Policy and be consistent with the Anti-Bullying Act, administrative code, and case law. A few issues updated in this revision are:

1. New NJDOE-approved report form for school personnel and parents to report allegations (Link already implemented these.)
2. A student intervention plan for a student who is an offender in 3 HIB incidents occurring within one school year may require the students and parent complete a class or training program to reduce HIB behavior.
3. The HIB form 338 includes a section for the Head of School to approve each preliminary determination decision not to complete an investigation.
4. The Principal must notify the parents of the alleged offender and victim with formal notice of the decision not to initiate a HIB investigation. This is appealable to the Board and ultimately the Commissioner of education.
5. The long lists of factors for determining consequences and remedial measures etc. have been removed from the policy and replaced with an appendix.
6. The school must submit this updated policy to the Executive County Superintendent within 30 days of Board adoption.

P 8140 Student Enrollments (Revised, Mandated)

This has been revised to reflect changes in the administrative code, including a newly created definition “days of membership” to replace “average daily attendance. Also added, a statement that Link follows the NJDOE Charter School Enrollment System.

P 8330 Student Records (Revised, Mandated)

R 8330 Student Records (Revised, Mandated)

The revisions are citation and language updates due to revisions in administrative code.

R 8420.2 Bomb threats (Revised, Mandated)

R 8420.7 Lockdown Procedures (Revised, Mandated)

R 8420.10 Active Shooter (Revised, Mandated)

Schools are required to have safety plans in place for emergency and crisis situations in line with state administrative code and that these are reviewed by the administration annually for effectiveness. For these three situations, which are to be covered in the school’s crisis plan, the plans should not be available for public access due to the reason for and nature of the plan. Therefore, the detail of the plans has been removed from the regulations.

0152 BOARD OFFICERS

Titles

The Officers of the Corporation are a Chairperson and Vice Chairperson. The Board of Trustees may create such other officer positions as it thinks necessary. ~~Each officer position shall have its duties and responsibilities specified and included in these bylaws.~~ No Officer may hold more than one position at the same time.

Election of Officers

Officers shall be elected by the Board of Trustees at the annual organization meeting. ~~and shall serve for terms of two years.~~ The Board may elect any person as Officer who, in its discretion it believes, will serve the interests of Link Community Charter School faithfully and effectively.

The Governance Committee will nominate the officers, from among the current Board members, for election. ~~The Board~~ **Board members** may place others in nomination from the floor of the annual meeting. **A second on the nomination is not required.**

After the nominations are closed, the Board shall elect the Officers by the **roll call** vote of a majority of the Trustees present **and constituting a quorum.** ~~The Board may elect any person who, in its discretion it believes, will serve the interests of Link Community Charter School faithfully and effectively.~~

If there are multiple candidates and no candidate receives a majority vote of the Board members present and constituting a quorum, the procedure shall be repeated until someone receives a majority vote of those Board members present and constituting a quorum.

Each officer shall continue in office until his or her successor shall have been elected or until his or her death, resignation, or removal.

Terms

Officers may serve no more than two consecutive two-year terms in the same Officer position. Former Officers, after a break in service of two years in any one Officer position, may be elected to another term as that Officer.



Failure to Perform Duties

A President or Vice President who refuses to perform a duty imposed upon them by law may be removed by a majority vote of all of the members of the Board. In the event the office of President or Vice President shall become vacant the Board shall, within thirty days thereafter, fill the vacancy for the unexpired term.

N.J.S.A. 18A:15-1; 18A:15-2

Adopted: 26 March 2014
Revised: 19 October 2015



POLICY

LINK COMMUNITY CHARTER SCHOOL BOARD OF TRUSTEES

Bylaws

0161/Page 1 of 1

CALL, ADJOURNMENT, AND CANCELLATION

0161 CALL, ADJOURNMENT, AND CANCELLATION

The Board of Trustees shall meet in public session at least once every two months during the period in which the school is in session.

~~All meetings shall be called to commence not later than 8:00 p.m. of the day designated.~~

~~A meeting not regularly scheduled may be called by the Recording Secretary at the request of the Chairperson upon the presentation to the Board Chairperson of a petition requesting a meeting and signed by a majority of the full Board.~~

The Secretary of the Board shall call a special meeting of the Board whenever requested by the Board President; requested by the Head of School when the Board fails to meet within two months during the period in which school is in session; or when presented with a petition requesting the special meeting signed by a majority of the full membership of the Board.

The Board may at any time recess or adjourn to an adjourned meeting at a time, date, and place announced **at the time of the recess or** before the adjournment. ~~takes place.~~ The adjourned meeting shall take up its business at the point in the agenda where the motion to adjourn was passed.

When circumstances are such as to prevent the attendance of a majority or all of Board members or to frustrate the purpose of the meeting, a meeting may be canceled by the Board Secretary at the request of the Chairperson. Notice of the cancellation shall be given, by expedient means, to all Board members, to the Head of School, and, whenever possible, to the newspapers in which notice of Board meetings is regularly given. If possible, written notice of the cancellation shall also be posted at the place where the canceled meeting was scheduled to occur. Notice of the cancellation shall include the date, time, and place of the next scheduled meeting. Notice of the cancellation shall be read at the next following Board meeting and shall be duly recorded in the official minute book.

N.J.S.A. 18A:10-6

N.J.A.C. 6A:32-3.1

Adopted: 26 March 2014

Revised: 19 October 2015



0162 NOTICE OF BOARD MEETINGS

The Board of Trustees will give notice of all meetings in accordance with law.

~~Adequate Public Notice~~

The **Board** Recording Secretary shall ~~provide written advance notice of at least~~ **provide written advance notice of at least** ~~notify, in writing and no later than~~ **notify, in writing and no later than** forty-eight hours in advance of the meeting, ~~each Board member and each person who has duly requested such notification of~~ **giving the** time, date, location, and, to the extent it is known, the agenda of any regular, special, or rescheduled meeting. ~~The notice shall be prominently posted in the school's Main Office as a public place reserved for such or similar announcements;~~ **The notice shall be prominently posted in the school's Main Office as a public place reserved for such or similar announcements;** delivered to two newspapers designated by the Board ~~to receive such notices because they have the greatest likelihood of informing the public within the school's areas of residence;~~ **to receive such notices because they have the greatest likelihood of informing the public within the school's areas of residence;** filed with the clerk of the cities/townships of Newark, East Orange, Orange, and Irvington ~~as they are within the district's areas of residence, and filed with the County Executive Superintendent.~~ **as they are within the district's areas of residence, and filed with the County Executive Superintendent.** The exception is that forty-eight hour notice is not required where the time, date, and location of a meeting has been published in the annual list of meetings approved by the Board in accordance with law. (N.J.S.A. 10:4-6 et seq. and the Open Public Meetings Act.)

~~Upon the affirmative vote of three-quarters of the members present, the Board may meet in the absence of adequate notice, provided that discussion and action is limited to specific and unforeseen or unforeseeable matters of such urgency and importance that delay for the provision of notice would be likely to result in substantial harm to the public interest and that notice is given as soon as possible after the call of the meeting in accordance with the provisions of law and this bylaw.~~

~~In accordance with N.J.S.A. 10:4-9, u~~Upon the affirmative vote of three-quarters of the members present, the Board may ~~hold a meeting meet~~ **hold a meeting** notwithstanding the failure to provide adequate notice if:

1. Such meeting is required in order to deal with matters of such urgency and importance that a delay for the purpose of providing adequate notice would be likely to result in substantial harm to the public interest; and
2. The meeting is limited to discussion of and acting with respect to such matters of urgency and importance; and
3. Notice of such meeting is provided as soon as possible following the calling of such meeting by posting written notice of the same in the public place described in N.J.S.A. 10:4.8.d., and also by notifying the two



POLICY

LINK COMMUNITY CHARTER SCHOOL BOARD OF TRUSTEES

Bylaws
0162/Page 2 of 3
NOTICE OF BOARD MEETINGS

newspapers described in N.J.S.A. 10:4.8.d. by telephone, telegram, or by delivering a written notice of same to such newspapers; and

4. Either the public body could not reasonably have foreseen the need for such meeting at a time when adequate notice could have been provided or although the public body could reasonably have foreseen the need for such meeting at a time when adequate notice could have been provided, it nevertheless failed to do so.

Personal Notice of Meeting

~~The Board shall provide personal notice in writing to an adult pupil, the parent(s) or legal guardian(s) of a minor pupil, an employee or officer of this charter school, or a prospective employee whose privacy may be invaded or whose employment may be affected by the Board's deliberations in private session. Such personal notice will include the date and time of the private meeting, the subject or subjects scheduled for discussion at the private meeting, and the right of the individual given notice to request that the discussions be conducted at a public meeting. Personal notice will be given no less than seventy-two hours in advance of the private meeting.~~

In accordance with the provisions of N.J.S.A. 10:4-12.b.(8), the Board may exclude the public from that portion of a meeting at which the Board discusses any matter involving the employment, appointment, termination of employment, terms and conditions of employment, evaluation of the performance of, promotion, or disciplining of any specific district/school employee or current public officer or employee employed or appointed by the Board, unless all the individual employees or appointees whose rights could be adversely affected request in writing that the matter or matters be discussed at a public meeting.

The Board will provide notice to the affected person that ~~Such personal notice~~ will include the date and time of the ~~closed session private meeting~~, the subject or subjects scheduled for discussion at the ~~closed session private meeting~~, and the right of the ~~affected person individual given notice~~ to request that the discussions be conducted at a public meeting. ~~Such Personal~~ notice will be given no less than ~~forty-eight seventy-two~~ hours in advance of the ~~closed session private~~ meeting.

A written request for public discussion ~~must be signed by the person making the request and~~ must be submitted to the Board Chairperson prior to the commencement of the meeting. Any such properly submitted request will be granted. In the event that one or more, but fewer than all, of a group of persons whose employment will be discussed



POLICY

LINK COMMUNITY CHARTER SCHOOL BOARD OF TRUSTEES

Bylaws
0162/Page 3 of 3
NOTICE OF BOARD MEETINGS

request a public meeting, the discussion regarding the person or persons who have submitted the request will be severed from the rest and will be conducted publicly.

Special Meetings

-

~~Special meetings of the Board of Trustees for any purpose or purposes may be called at any time by the Chairperson or by a petition signed by a majority of the full Board of Trustees per N.J.A.C. 6A:32-3.1. Such meetings shall be held upon not less than two business days notice given personally or by telephone, telephone facsimile, or electronic mail or upon not less than four business days notice given by depositing notice in the United States mails, postage prepaid. Such notice shall specify the time and place of the meeting and in all respects comply with the notice requirements contained in the Open Public Meetings Act (N.J.S.A. 10:4-6 et seq.).~~

A discussion held in public by reason of the written request of an individual will be conducted at a regularly scheduled meeting for which annual notice has been given or at a meeting for which adequate public notice has been given in accordance with law.

Nothing in this Bylaw will permit an employee to request or the Board to grant the public discussion of tenure charges or permit the public disclosure of information regarding a ~~student. disabled pupil.~~

N.J.S.A. 10:4-6 et seq.; 10:4-8d; 10:4-9b
N.J.S.A. 18A:6-11; 18A:10-6
N.J.A.C. 6A:32-3.1

Adopted: 26 March 2014
Revised: 19 October 2015
Revised: 17 October 2022



2423 BILINGUAL AND ESL EDUCATION (M)

M

The Board of Trustees will provide programs of bilingual education, English as a second language (ESL), and English language services **program** for English language learners (ELLs) as required by law and rules of the **New Jersey** State Board of Education. ELLs are those students whose native language is other than English and who have varying degrees of English language proficiency in any one of the domains of reading, writing, or listening and is synonymous with limited the English ability pursuant to N.J.S.A. 18:35-15 ~~to~~ through 26.1.

Identification of **Eligible** ELLs

The district shall use a multi-step process at the time of enrollment to determine the native language of each ELL. The district shall:

1. Maintain a census indicating all identified students whose native language is other than English; and
2. Administer the Statewide home-language survey to determine which students in kindergarten to grade eight whose native language is other than English must be screened further to determine English language proficiency. The Statewide home-language survey shall be administered by a bilingual/ESL or other certified teacher and shall be designed to distinguish students who are proficient English speakers and need no further testing.

The district shall determine the English language proficiency of all Kindergarten to grade twelve students who are not screened out and whose native language is other than English by administering an English language proficiency test, assessing the level of reading in English, reviewing the previous academic performance of students, including their performance on standardized tests in English, and reviewing the input of teaching staff members responsible for the educational program for ELLs. Students who do not meet the New Jersey Department of Education (Department) standard on a language proficiency test and who have at least one other indicator shall be considered ELLs. The district shall also use age-appropriate methodologies to identify preschool ELLs to determine their individual language development needs.

~~The Board will conduct a screening process to determine the native language of each ELL at the time of enrollment in the school. A census shall be maintained of all identified students whose native language is other than English. The English language~~



~~proficiency of each student whose native language is not English shall be determined by a screening process that includes the administration of a New Jersey Department of Education approved English language proficiency test, an assessment of the student's level of reading in English, a review of the student's previous academic performance, including their performance on standardized tests in English, and a review of the input of teaching staff members responsible for the educational program for ELLs.~~

Bi-lingual Programs for ELLs Program Implementation

The school shall provide the following programs:

1. An English language services program ~~in accordance with N.J.A.C. 6A:15-1.2.~~to improve the English language proficiency of ELLs whenever there are at least one or more, but fewer than ten ELLs enrolled within the school. English language services shall be in addition to the regular school program;
2. An ESL program ~~in accordance with N.J.A.C. 6a:15-1.2~~that provides at least one period of ESL instruction based on student language proficiency whenever there are ten or more ELLs enrolled within the school; and
3. A bilingual education program ~~in accordance with N.J.A.C. 6A:15-1.2.~~ whenever there are twenty or more ELLs in any one language classification enrolled in the school pursuant to N.J.S.A. 18A:35-18. Where the age range, grade span, and/or geographical location of eligible students makes a full-time bilingual program impractical, the Board may annually offer an instructional program alternative, provided a waiver for the alternative program has been requested and approval has been granted by the Department of Education. The Board may establish a program in bilingual education for any language classification with fewer than twenty students.

All teachers in these programs shall be appropriately certified in accordance with the requirements as outlined in N.J.A.C. 6A:15-1.9. Every student participating in a bilingual, ESL, or English language services program shall be entitled to continue such participation for a period of three years pursuant to N.J.S.A.18A:35-19.



Bilingual, English as a Second Language, and English Language Services Program
Enrollment, Assessment, Exit, and Re-entry

Students enrolled in ~~the~~ a-bilingual, ESL, or English language services program shall be assessed annually using ~~English Language Placment (ELP) assessments~~ ~~a New Jersey Department of Education approved English language proficiency test~~ to determine their progress in achieving English language proficiency goals and readiness for exiting the program. ~~Students who meet the criteria for Statewaide alternate assessments, pursuant to N.J.A.C. 6A:14-4.10(a)2 shall be assessed annually using an alternate ELP assessment.~~

ELLS enrolled in a bilingual, ESL, or English language services program shall be placed in a monolingual English Program when they have demonstrated readiness to ~~exit a bilingual, ESL, or English language services program through a Department-established criteria on an ELP assessment and a Department-established English language observation form.~~ ~~function successfully in the English-only program.~~ A student shall first achieve the Department-established English proficiency standard as measured by an ELP assessment. The student's readiness shall be further assessed by the use of a Department-established English language observation form that considers, at a minimum: classroom performance; the student's reading level in English; the judgment of the teaching staff member or members responsible for the educational program of the student; and ~~performance on achievement tests in English.~~ ~~The readiness of the student shall be further assessed on the basis of multiple indicators that shall include, at a minimum, classroom performance, the student's reading level in English, the judgment of the teaching staff member or members responsible for the education program of the student, and performance on achievement tests in English.~~

In accordance with provisions of N.J.S.A. 18A:35-22.1, a parent may remove a student who is enrolled in a bilingual education program at any time; except that during the first three years of a student's participation in a bilingual education program, a parent may only remove the student at the end of each school year. ~~If during the first three years of a student's participation in a bilingual education program, a parent wishes to remove the student prior to the end of each school year, the removal shall~~ ~~must~~ be approved by the Executive County ~~Executive. Head of School of Schools.~~ ~~If the Executive County Superintendent determines the students should remain in the bilingual education program until the end of the school year,~~ the parent may appeal the Executive County Head of School's decision to the Commissioner of Education ~~or designee pursuant to the provisions of N.J.S.A. 18A:35-19.2.~~

Newly exited students who are not progressing in the mainstream English program may be considered for re-entry to bilingual and ESL programs in accordance with the provisions of N.J.A.C. 6A:15-1.10(e)1 through (e)5.



When the review process for exiting a student from a bilingual, ESL or English language service program has been completed, the student's parent shall be informed by mail of the placement determination. A parent or teaching staff member who disagrees with the proposed placement may appeal the decision in writing to the Head of School or designee, who will provide a written explanation for the decision within seven working days. The complainant may appeal this decision in writing to the Board within seven calendar days of receiving the Head of School's or designee's written explanation of the decision. The Board will review the appeal and respond in writing to the parent within forty-five calendar days. **Upon exhausting an appeal to the Board, the** ~~A complainant not satisfied with the Board's determination of the appeal~~ may appeal to the Commissioner of Education.

Parental Involvement

The parent of ELLs will be notified in accordance with the provisions of N.J.A.C. 6A:15-1.13 that their child has been identified as eligible for enrollment in a bilingual, ESL or English language services **education** program. Notice shall be in writing, and in the language in which the parent possesses a primary speaking ability, and in English. The notice must also include a statement that the parents have the option of declining their child's enrollment in a bi-lingual program, and shall be given an opportunity to do so if they choose.

The school will notify the parent the ELLs by mail within thirty days of the child's identification.

Parent(s) shall receive progress reports of students enrolled in bilingual, ESL, or English language services programs in the same manner and frequency as progress reports are sent to parent. or legal guardians of other students.

The Head of School or designee will provide for the maximum practical involvement of parents of ELLs in the development and review of program objectives and dissemination of information to and from the school and the communities served by the bilingual, ESL or English language services education programs. A school that implements a bilingual education program shall establish a parent. An advisory committee on bilingual of which the majority membership ~~will~~ **shall** be the parent(s) of ELLs

Program Plan

The Head of School shall prepare and submit a plan for a bilingual, ESL, or English language services program every three years to the Board and the New Jersey



POLICY

LINK COMMUNITY CHARTER SCHOOL BOARD OF TRUSTEES

Program
2423/Page 5 of 5
BILINGUAL AND ESL EDUCATION (M)

Department of Education for approval in accordance with the provisions of N.J.A.C.
6A:15-1.6.

N.J.S.A. 18A:35-15 through 18A:35-25
N.J.A.C. 6A:15-1.1 et seq.

Adopted: 10 November 2014
Revised: 12 September 2016



R 2423 BILINGUAL AND ESL EDUCATION (M)

M

A. Definitions (N.J.A.C. 6A:15-1.2)

1. “Alternate English language proficiency assessment” (alternate ELP assessment) means a New Jersey Department of Education-approved assessment for students with the most significant cognitive disabilities that assesses a student’s English language proficiency on the four domains of listening, speaking, reading, and writing, and that is aligned with the State’s academic achievement standards, as permitted under the Every Student Succeeds Act (ESSA) and the Individuals with Disabilities Education Act (IDEA).
2. "Bilingual education program" means a full-time program of instruction in all those courses or subjects that a child is required by law or rule to receive, given in the native language of English language learners (ELLs) enrolled in the program and also in English; in the aural comprehension, speaking, reading, and writing of the native language of ELLS enrolled in the programs, in the aural comprehension, speaking, reading, and writing of English; and in the history and culture of the country, territory, or geographic area that is the native land of the parents of ELLs enrolled in the program, and in the history and culture of the United States.
3. "Bilingual part-time component" means a program alternative in which students are assigned to mainstream English program classes, but are scheduled daily for their developmental reading and mathematics instruction with a certified bilingual teacher.
4. "Bilingual resource program" means a program alternative in which students receive, **on an individual basis**, daily instruction from a certified bilingual teacher in identified subjects and with specific assignments ~~on an individual student basis~~.
5. "Bilingual tutorial program" means a program alternative in which students **receive** ~~are provided~~ one period of instruction from a certified bilingual teacher in a content area required for graduation and a second period of tutoring in other required content areas.



6. "Dual language bilingual education program" means a full-time program of instruction in the school that provides structured English language instruction and instruction in a second language in all content areas for ELLs and for native English speaking students enrolled in the program.
7. "Educational needs" means the particular educational requirements of ELLs, the fulfillment of which will provide them with equal educational opportunities.
8. "English as a second language (ESL) program" means a daily developmental second language program of at least one period of instruction based on student language proficiency which teaches aural comprehension, speaking, reading, and writing in English using second language teaching techniques, and incorporates the cultural aspects of the student's experiences in their ESL instruction. A period is the time allocated in the school schedule for instruction in core subjects.
9. "English language development standards" means the 2012 Amplification of the English Language Development Standards, Kindergarten - Grade 12, incorporated herein by reference, as amended and supplemented, developed by the World-Class Instructional Design and Assessment (WIDA) Consortium. They are the standards and language competencies ELLs in preschool programs and elementary and secondary schools need to become fully proficient in English and to have unrestricted access to grade-appropriate instruction in challenging academic subjects. The standards are published by the Board of Regents of the University of Wisconsin System, on behalf of the WIDA Consortium (www.wida.us) and are available for review at <http://www.wida.us/standards/eld.aspx>.
10. "English language learner" or "ELL" means a student whose native language is other than English. The term refers to students with varying degrees of English language proficiency in any one of the domains of speaking, reading, writing, or listening and is synonymous with limited English speaking ability as used in N.J.S.A. 18A:35-15 to 26.



11. "English language proficiency ~~assessment test~~" (ELP ~~assessment~~) means a New Jersey Department of Education-approved assessment that evaluates a student's ~~test that measures~~ English language proficiency on ~~skills in~~ the four domains ~~areas~~ of listening ~~aural comprehension~~, speaking, reading, and writing, and that is aligned with the State's academic achievement standards as permitted under ESSA.
12. "English language services" means services designed to improve the English language skills of ELLS. These services, provided in a school with less than ten students of limited English proficiency, are in addition to the regular school program and have as their goal the development of aural comprehension, speaking, reading, and writing skills in English.
13. "Exit criteria" means the criteria that must be applied before a student may be exited from a bilingual, ESL, or English language services education program.
14. "High-intensity ESL program" means a program alternative in which students receive two or more class periods a day of ESL instruction. One period is the standard ESL class and the other period is a tutorial or ESL reading class.
15. "Instructional program alternative" means a part-time program of instruction that may be established by a Board of Trustees in consultation with and approval of the New Jersey Department of Education. All students in an instructional program alternative receive English as a second language.
16. "Native language" means the language ~~or mode of communication~~ normally used by a person with a limited ability to speak or understand the English language. In the case of a student, the native language is the language normally used by the student's parents, except that in all direct contact with a student, including during the evaluation of the child, the native language is the language normally used by the student in the home or in the learning environment ~~first acquired by the student, the language most often spoken by the~~



REGULATION

LINK COMMUNITY CHARTER SCHOOL BOARD OF TRUSTEES

PROGRAM

R 2423/Page 10 of 14

BILINGUAL AND ESL EDUCATION (M)

~~student, or the language most often spoken in the student's home regardless of the language spoken by the student.~~

17. "NJSLS" means the New Jersey Student Learning Standards as defined in N.J.A.C. 6A:8-1.3.
18. "Parent(s)" for the purposes of 2423 and this Policy and Regulation 2423 means the natural parent(s) or the legal guardian(s), foster parent(s), surrogate parent(s), or person acting in the place of a parent with whom the student legally resides. When parents are separated or divorced, parent means the person(s) who has legal custody of the student, provided such parental rights have not been terminated by a court of appropriate jurisdiction.
19. "Review process" means the process established by the Board of Trustees to assess ELLs for exit from a bilingual, ESL, or English language services program.
20. "Sheltered English instruction" means an instructional approach used to make academic instruction in English understandable to ELLs. Sheltered English classes are taught by regular classroom teachers who have received training on strategies to make subject area content comprehensible for ELLs.

B. Identification of Eligible English Language Learners (ELLs) (N.J.A.C. 6A:15-1.3)

1. ~~The district Head of Schools will designate a teaching staff member(s) who shall use a multi-step process will determine the native language of each ELL at the time of enrollment to determine the native language of each ELL the student in the school district. The district shall:~~
 - a. Maintain a census indicating all identified students identified whose native language is other than English; and
 - b. ~~Administer the Statewide~~ Develop a screening process, initiated by a home-language survey, to determine which students in Kindergarten to grade twelve, of those whose native language is other than English, must be screened further tested to determine English language proficiency. The Statewide home-language



survey screening shall be administered ~~conducted~~ by a bilingual/ESL or other certified teacher ~~and~~ shall be designed to distinguish students who are proficient English speakers and need no further testing.

2. The district shall determine the English language proficiency of all Kindergarten to grade eight students who are not screened out and whose native language is other than English, by administering ~~an Department of Education approved~~ English language proficiency test, assessing the level of reading in English, reviewing the previous academic performance of students, including their performance on standardized tests in English, and reviewing the input of teaching staff members responsible for the educational program for ELLs. Students who do not meet the ~~New Jersey Department of Education~~ standard on a ~~Department approved~~ language proficiency test and who have at least one other indicator shall be considered ELLs. The district shall also use age-appropriate methodologies to identify preschool ELLs to determine their individual language development needs.
- C. Bilingual Programs for English Language Learners (ELLs)
(N.J.A.C. 6A:15-1.4)
1. The Board shall provide ~~a~~ All Kindergarten ~~to through~~ grade eight ELLs enrolled in the district pursuant to N.J.S.A. 18A:7F-46 ~~will be provided~~ with all required courses and support services outlined in ~~N.J.A.C. 6A:15-1.4 (b) through (h) and C.2. a through C.8. g~~ below to prepare ELLs to meet the ~~NJSLS Core Curriculum Content Standards~~ for high school graduation. This may include tutoring, after-school programs, summer programs, and remedial services as needed by ELLs.
 2. The Board of Trustees shall establish English language services designed to improve the English language proficiency of ELLs whenever there is at least one, but fewer than ten ELLs enrolled within the school. English language services shall be provided in addition to the regular school program.
 3. The Board of Trustees shall establish an ESL program that provides at least one period of ESL instruction based on student language proficiency whenever there are ten or more ELLs enrolled within the school.



- (a.) An ESL curriculum that addresses the WIDA English language development shall be developed and adopted by the Board to address the instructional needs of ELLs.
 - (b.) The ESL curriculum ~~will~~ **shall** be cross-referenced to the school's bilingual education and content area curricula to ensure that ESL instruction is correlated to all the content areas taught.
- 4. The Board of Trustees shall establish a bilingual education program whenever there are twenty or more ELLs in any one-language classification enrolled in the school pursuant to N.J.S.A. 18A:35-18. The Bilingual education program shall:
 - (a.) Be designed to prepare ELLs to acquire sufficient English skills and content knowledge to meet the **NJSLS Core Curriculum-Content Standards**. All ELLs participating in the bilingual program shall also receive ESL instruction;
 - (b.) Include a curriculum that addresses the **NJSLS Core Curriculum-Content Standards**, the WIDA English language development standards, and the use of two languages. The bilingual education curriculum shall be adopted by the Board; and
 - (c.) Include the full range of required courses and activities offered on the same basis and under the same rules that apply to all students within the school.
- 5. ELLs shall be provided with equitable instructional opportunities to participate in all non-academic courses necessary to meet the **NJSLS Core Curriculum-Content Standards**, including comprehensive health and physical education, the visual and performing arts and career awareness programs. The instructional opportunities shall be designed to assist ELLs to fully comprehend all subject matter and demonstrate their mastery of the content matter.
- 6. **In addition to N.J.A.C. 6A:15-1.4(a) through (f) and C.1. through C.6.above**, the Board of Trustees shall design additional programs and



services to meet the special needs of eligible ELLs and shall include, but not be limited to: remedial instruction through Title I programs; special education; school-to-work programs; computer training; and gifted and talented education services.

7. The Board of Trustees may establish dual language bilingual education programs in the school and may make provisions for the coordination of instruction and services with the school's world languages program. Dual language bilingual education programs shall also enroll students whose primary language is English and shall be designed to help students achieve proficiency in English and in a second language while mastering subject matter skills. To the extent necessary, instruction shall be in all courses or subjects of study that allow students to meet all grade promotion and graduation standards. Where possible, classes in dual language bilingual programs shall be comprised of approximately equal numbers ELLs and of students whose native language is English.
 8. The Board of Trustees may establish a program in bilingual education for any language classification with fewer than twenty students.
- D. Waiver Process Provided by Statute (N.J.A.C. 6A:15-1.5)

The school may request a waiver from N.J.A.C. 6A:15-1.4(d) and C.S. above to establish annually an instructional program alternative on an annual basis with the approval of the Department of Education when there are twenty or more students eligible for the bilingual education program in Kindergarten through grade eight, and the school is able to demonstrate that it would be impractical to provide a full-time bilingual program due to age range, grade span, and/or geographic location of eligible students.

1. Any instructional program alternatives shall be developed in consultation with and approved annually by the Department of Education after review of student enrollment and achievement data. All bilingual instructional program alternatives shall be designed to assist ELLs to develop sufficient English skills and subject matter skills to meet the ~~NJSLS Core Curriculum Content Standards~~.
2. Instructional program alternatives that shall be established shall include, but are not limited to: the bilingual part-time component, the bilingual resource program, the bilingual tutorial program,



sheltered English instruction program, and the high-intensity ESL program.

3. In the event the school implements program alternatives, the school shall annually submit student enrollment and achievement data that demonstrate the continued need for these programs.

E. ~~Department of Education Approval~~ **Procedures of Bilingual, ESL, or English Language Services Programs (N.J.A.C. 6A:15-1.6)**

1. **If the district provides** ~~Each school district providing~~ a bilingual program, ESL program, or English language services, **the district** shall submit a plan every three years to the New Jersey Department of Education for approval. At its discretion, the Department of Education may request modifications, as appropriate.

a. Plans submitted by the **Board** ~~school district~~ for approval shall include information on the following:

- (1.) Identification of students;
- (2.) Program description;
- (3.) Number of certified staff hired for the program;
- (4.) Bilingual and ESL curriculum development;
- (5.) Evaluation design;
- (6.) Review process for exit; and
- (7.) A budget for bilingual and ESL programs and/or English language services programs.

2. ~~The Department of Education will establish procedures for monitoring and evaluation of school district bilingual/ESL programs by means of its district and school accountability process.~~

F. Supportive Services **(N.J.A.C. 6A:15-1.8)**



1. Students enrolled in bilingual, ESL, or English language services programs shall have full access to educational services available to other students in the school district.
 2. To the extent that it is administratively feasible, supportive services to ELLs, such as counseling, tutoring, and career guidance, should be provided by bilingual personnel who are familiar with and knowledgeable of the unique needs and background of the ELLs and their parents.
- G. In-service Training (N.J.A.C. 6A:15-1.8)
1. ~~The Board A plan shall be developed~~ **a plan** for in-service training for bilingual, ESL, and mainstream teachers; administrators who supervise bilingual/ESL programs; and administrators and any personnel who observe and evaluate teachers of ELLs. The plan shall include instructional strategies and appropriate assessments to help ELLs meet the **NJSLS Core Curriculum Content Standards** and the WIDA English language development standards. All ~~ESL and bilingual teachers~~ **and ESL teachers** shall receive training in the use of the ESL curriculum.
 2. The Professional Development Plan of the school shall include the needs of bilingual and ESL teachers that shall be addressed through in-service training.
- H. Certification of Staff
- ~~All teachers in these programs will hold the following certifications:~~
1. **All teacehrs of** bilingual classes shall hold a valid New Jersey instructional certificate with an endorsement for the appropriate grade level and/or content area, as well as an endorsement in bilingual education, pursuant to N.J.S.A. 18A:6-38 et seq. and 18A:35-15 to 26.1.
 2. **All teachers of** ESL classes shall hold a valid New Jersey instructional certificate in ESL pursuant to N.J.S.A. 18A:6-38 et seq. and N.J.A.C. 6A:9B-10.5.



3. **All teacher providing** English Language Services shall hold a valid New Jersey instructional certificate.
- I. Bilingual, English as a Second Language, and English Language Services Program Enrollment, Assessment, Exit and Re-entry (~~N>J>A>C> 6!:15-1.10~~)
1. All ELLs from Kindergarten through eighth grade shall be enrolled in the bilingual, ESL, or English language services **education** program established by the Board of Education as prescribed in N.J.A.C. 6A:15-1.4(b) through (e) and 1.5(a), **C.2. through C.5. and D. above**, and P.L. 1995, c. 59 and c. 327.
 2. Students enrolled in the bilingual, ESL, or English language services program shall be assessed annually using **ELP assessments** ~~a Department of Education approved English language proficiency test~~ to determine their progress in achieving English language proficiency goals and readiness for exiting the program. **Students who meet the criteria for Statewide alternate assessments pursuant to N.J.A.C. 6A:14-4.10(a)2, shall be assessed annually using an alternate ELP assessment.**
 3. ELLs enrolled in the bilingual, ESL, or English language services program shall be placed in a monolingual English program when they have demonstrated readiness to **exit a bilingual, ESL, or ELS program through Department-established criteria on an ELP assessment and a Department-established English language observation form.** ~~A function successfully in an English-only program. The process to determine the readiness or inability of the individual student to function successfully in the English-only program shall be initiated by the student's level of English proficiency as measured by a first achieve the~~ Department-established **English proficiency** standard ~~as measured by an ELP assessment on an English language proficiency test.~~ The **student's** readiness ~~of the student~~ shall be further assessed ~~by on the use basis of a Department-established English language observation form multiple indicators that considers shall include,~~ at a minimum: classroom performance; the student's reading level in English; the judgment of the teaching staff



member or members responsible for the educational program of the student; and performance on achievement tests in English.

- a. Pursuant to C.F.R. §200.6(h)(4)(ii), an ELL with a disability whose disability makes it impossible for the student to be assessed in a particular domain because there are no appropriate accommodations for assessing the student in that domain may be exited from ELL status based on the student's score on the remaining domains in which the student was assessed.
4. A parent may remove a student who is enrolled in a bilingual education program pursuant to provisions in N.J.S.A. 18A:35-22.1.
5. Newly exited students who are not progressing in the mainstream English program may be considered for reentry to bilingual and ESL programs as follows:
 - a. After a minimum of one-half of an academic year and within two years of exit, the mainstream English classroom teacher may recommend retestin with the approval of the Principal.
 - b. A waiver of the minimum time limitation may be approved by the Executive County Superintendent upon request of the Head of School if the student is experiencing extreme difficulty in adjusting to the mainstream program.
 - c. The recommendation for retesting shallbe based on the teacher's judgment that the student is experiencing difficulties due to problems in using English as evidenced by the student's inability to: communicate effectively with peers and adults; understand directions given by the teacher; and/or comprehend basic verbal and written materials.
 - d. The student shall be tested using a different form of the test or a different language proficiency test than the one used to exit the students.



- e. If the student scores below the State established standard on the language proficiency test, the student shall be re-enrolled into the bilingual or ESL program.
6. When the review process for exiting a student from a bilingual, ESL, or English language services program has been completed, the school shall notify by mail the student's parent of the placement determination. If the parent or teaching staff member disagrees with the placement, they may appeal the placement decision in writing to the Head of School or designee, who will provide a written explanation for the decision within seven working days of receiving the appeal. The complainant may appeal this decision in writing to the Board of Trustees within seven calendar days of receiving the Head of School's or designee's written explanation of the decision. The Board will review the appeal and respond in writing to the parent within forty-five calendar days of the Board's receipt of the parents' written appeal to the Board. within forty-five calendar days. Upon exhausting an appeal to the Board, the complainant may appeal to the Commissioner of Education pursuant to N.J.S.A. 18A:6-9 and N.J.A.C. 6A:3.
- J. Location of Programs (N.J.A.C. 6A:15-1.12)

All bilingual, ESL, and English language services programs shall be conducted within classrooms within the regular school building pursuant to N.J.S.A. 18A:35-20.
- K. Notification (N.J.A.C. 6A:15-1.13)
 1. The school district shall notify by mail the parents of ELLs of the fact that their child has been identified as eligible for enrollment in a bilingual, ESL, or English language services **education** program. The district shall issue the notification within thirty days of the child's identification. Notice shall include a statement that the parents may decline their child's enrollment in a bilingual program, and they shall be given an opportunity to do so if they choose. The notice shall be in writing and in the language in which the parent(s) possesses a primary speaking ability, and in English, and shall include the following information:
 - a. Why the student was identified as ELL;



- b. Why the student needs to be placed in a language instructional educational program that will help them develop and attain English proficiency and meet ~~the SLS State academic standards~~;
 - c. The student's level of English proficiency, how the level of proficiency was assessed, and the student's academic level;
 - d. The method of instruction the school will use to serve the student, including a description of other instruction methods available and how those methods differ in content, instructional goals, and the use of English and a native language, if applicable;
 - e. How the program will meet the student's specific needs in attaining English and meeting State standards;
 - f. The program's exit requirements, the expected rate of transition into a classroom not tailored for ELLs;
 - g. How the instructional program will meet the objectives of the individualized education program of a student with a disability;
- 2. The school shall send progress reports to the parent of students enrolled in a bilingual, ESL, or English language services program in the same manner and frequency as progress reports are sent to parents of other students enrolled in the school.
 - 3. Progress reports shall be written in English and in the native language of the parent of students enrolled in the bilingual or ESL program unless the school can demonstrate and document in the three-year plan required in N.J.A.C. 6A:15-1.6(a) that the requirement would place an unreasonable burden on the school.
 - 4. The school shall notify the parent when a student meets the exit criteria and are placed in a monolingual English program. The notice shall be in English and in the language in which the parent possesses a primary speaking ability.
- L. Joint Programs **(N.J.A.C. 6A:15-1.14)**



With ~~the~~ approval of the Executive County Superintendent ~~of Schools~~ on a case-by-case basis, a school district may join with another Board of Education to provide bilingual, ESL, or English language services programs.

M. Parental Involvement (N.J.A.C. 6A:15-1.15)

1. The ~~district shall~~ **district shall** ~~Head of School or designee will~~ provide for the maximum practicable involvement of parents of ELLs in the development and review of program objectives and dissemination of information to and from the Boards of Education and communities served by the bilingual, ESL, or English language services education program.
2. **If the district** ~~A school that~~ implements a bilingual education program, **the district** shall establish a parent advisory committee on bilingual education on which the majority **membership shall** ~~will~~ be parents of students of ELLs.

Issued: 10 November 2014
Revised: 12 September 2016
Revised: 14 March 2022



EMERGENCY VIRTUAL OR REMOTE INSTRUCTION PROGRAM (M)

2425 EMERGENCY VIRTUAL OR REMOTE INSTRUCTION PROGRAM (M)

The Board of Trustees is committed to providing a high quality educational program, virtually or remotely, in the event ~~the State or local health department determines that it is advisable to close, or mandates closure of, the schools of a school district due to a declared state of emergency, declared public health emergency, or a directive by the appropriate health agency or officer to institute a public health-related closure for more than three consecutive school days, the Head of School shall have the authority to implement the school district's program of virtual or remote instruction, pursuant to N.J.S.A. 18A:7F-9 a school or the schools of the district are required to close for more than three consecutive school days due to a declared state of emergency, declared public health emergency, or a directive by the appropriate health agency or officer to institute a public health-related closure. The district's virtual or remote program of instruction shall be in accordance with N.J.S.A. 18A:7F-9.~~ In addition, pursuant to N.J.S.A. 18A:7F-9.b. the Commissioner of Education shall allow the district to apply to the 180-day requirement established pursuant to N.J.S.A. 18A:7F-9.a., one or more days of virtual or remote instruction provided to students on the day or days the schools of the district were closed if the program of virtual or remote instruction meets such criteria as may be established by the Commissioner.

The school district's program of virtual or remote instruction shall be in accordance with the provisions of N.J.S.A. 18A:7F-9; N.J.A.C. 6A:32-13.1.; this Policy; and Regulation 2425.

"Remote instruction" means the provision of instruction occurring when the student and the instructor are in different locations due to the closure of the facility(ies) of the Board of Education, charter school, renaissance school project, or approved private school for students with disabilities. The closure of the facility(ies) shall be pursuant to N.J.S.A. 18A:7F-9 or 18A:46-21.1 and for more than three consecutive school days due to a declared state of emergency, a declared public health emergency, or a directive by the appropriate health agency or officer to institute a public health-related closure.

"Virtual instruction" means the provision of active instruction when the student and the instructor are in different locations and instruction is facilitated through the internet and computer technologies due to the closure of the facility(ies) of the Board of Education, charter school, renaissance school project, or approved private school for students with disabilities. The closure of the facility(ies) shall be pursuant to N.J.S.A. 18A:7F-9 or 18A:46-21.1 and for more than three consecutive school days due to a declared state of emergency, a declared public health emergency, or a directive by the appropriate health agency or officer to institute a public health-related closure.



EMERGENCY VIRTUAL OR REMOTE INSTRUCTION PROGRAM (M)

~~In the event the school district is required to close a school or the schools of the district for more than three consecutive school days due to a declared state of emergency, declared public health emergency, or a directive by the appropriate health agency or officer to institute a public health-related closure, the Commissioner of Education shall allow the district to apply to the 180-day requirement established pursuant to N.J.S.A. 18A:7F-9, one or more days of virtual or remote instruction provided to students on the day or days the schools of the district were closed if the program of virtual or remote instruction meets such criteria as may be established by the Commissioner of Education.~~

The Head of School shall submit, with Board approval, the school district's program of virtual or remote instruction to the Commissioner of Education ~~by no later than October 29, 2021 and, annually thereafter~~ annually. If the Board is unable to complete and submit a proposed program of virtual or remote instruction to the Commissioner in accordance with the timeline established by the Commissioner and the school district is required to close its schools for a declared state of emergency, declared public-health emergency, or a directive by the appropriate health agency or officer to institute a public health-related closure, the Commissioner of Education may retroactively approve the program.

~~If provided under the district's A day of virtual or remote instruction, if provided instituted under the district's Commissioner of Education's approved program of virtual or remote instruction that has been approved by the Commissioner, of student attendance for a day of virtual or remote instruction, shall be~~ accounted for in accordance with N.J.A.C. 6A:32-8.4 ~~considered the equivalent of a full day of school attendance for the purposes of meeting State and local graduation requirements, the awarding of course credit, and other such matters as determined by the Commissioner of Education in accordance with the provisions of N.J.A.C. 6A:32-13.1(d).~~

Pursuant to N.J.A.C. 6A:32-13.1(b), if implemented by the Head of School, ~~Any the school district's program of virtual or remote instruction shall be provided to an enrolled implemented for the general education students, whether a general education student in preschool through grade eight or a student with a disability aged three to twenty-one shall provide the same educational opportunities to students with disabilities. The school district shall provide students with a disability with the same educational opportunities provided to general education students to the extent appropriate and practicable. Special education and Rrelated services, including speech language services, counseling services, physical therapy, occupational therapy, and behavioral services, may be delivered to general education students and students with a disability disabilities through the use of electronic communication or a virtual or online platform, as appropriate and as required by the student's Individualized Education Program (IEP), to the greatest extent practicable.~~



EMERGENCY VIRTUAL OR REMOTE INSTRUCTION PROGRAM (M)

In the event the State or local health department determines it is advisable to close or mandates closure of the schools of the district due to a declared state of emergency, declared public health emergency, or a directive by the appropriate health agency or officer to institute a public health-related closure, the Head of School shall have the authority to implement the school district's program of virtual or remote instruction. The Head of School shall consult with the Board prior to such decision, if practicable. The Head of School shall ensure that students, parents, staff, and the Board are informed promptly of the Head of School's decision.

Nothing in N.J.S.A. 18A:7F-9.b., c., or d.; ~~and~~ this Policy; **and Regulation 2425 shall** be construed to limit, supersede or preempt rights, privileges, compensation, remedies, and procedures afforded to public employees or a collective bargaining unit under Federal or State law or any provision of a collective bargaining agreement entered into by the school district.

In the event of the closure of a school or the schools of the district due to a declared state of emergency, declared public health emergency, or a directive by the appropriate health agency or officer to institute a public health-related closure for a period longer than three consecutive school days:

1. District employees shall be entitled to compensation, benefits, and emoluments pursuant to the provisions of N.J.S.A. 18A:7F-9 e.(1) and (2).
2. The district shall continue to make payments of benefits, compensation, and emoluments pursuant to the terms of a contract with a contracted service provider in effect on the date of the closure as if the services for such benefits, compensation, and emoluments had been provided, and as if the school facilities had remained open pursuant to the provisions of N.J.S.A. 18A:7F-9 e.(3).
3. The district shall be obligated to make payments for benefits, compensation, and emoluments and all payments required pursuant to N.J.S.A. 18A:6-51 et seq., to an educational services commission, county special services school district, and a jointure commission, and under any shared services agreement and cooperative contract entered into with any other public entity pursuant to the provisions of N.J.S.A. 18A:7F-9 e.(4).
4. An educational services commission, county special services school district, and a jointure commission shall continue to make payments of benefits, compensation, and emoluments pursuant to the terms of a



EMERGENCY VIRTUAL OR REMOTE INSTRUCTION PROGRAM (M)

contract with a contracted service provider or a shared services agreement in effect on the date of the closure as if the services for such benefits, compensation, and emoluments had been provided, and as if the school facilities had remained open pursuant to the provisions of N.J.S.A. 18A:7F-9 e.(4).

The provisions of N.J.S.A. 18A:7F-9.e.(1) through (4) shall not apply to any employee whose weekly hours of work are reduced, and to whom unemployment benefits are provided, pursuant to a shared work program approved pursuant to the provisions of N.J.S.A. 43:21-20.3 et seq. A contracted service provider, educational services commission, county special services school district, or jointure commission shall notify the district with which it has entered into a contract to provide services of its intent to reduce the hours of work of its employees pursuant to a shared work program approved pursuant to the provisions of N.J.S.A. 43:21-20.3 et seq.

1. Notwithstanding the provisions of N.J.S.A. 18A:7F-9 e.(3), if a contracted service provider reduces the amount that it pays to its employees providing services to a school district, and that reduction is the result of a reduction of workhours of those employees made pursuant to a shared work program approved pursuant to the provisions of N.J.S.A. 43:21-20.3 et seq., then the amount paid by the district to the contracted service provider shall be reduced by the same amount.
2. Notwithstanding the provisions of N.J.S.A. 18A:7F-9 e.(4), if an educational services commission, county special services school district, or jointure commission reduces the amount that it pays to its employees providing services to a school district, and that reduction is the result of a reduction of workhours of those employees made pursuant to a shared work program approved pursuant to the provisions of N.J.S.A. 43:21-20.3 et seq., then the amount paid by the district to the educational services commission, county special services school district, or jointure commission shall be reduced by the same amount.

This Policy may be revised as necessary by the Head of School in accordance with N.J.S.A. 18A:7F-9. The school district's emergency virtual or remote instruction program shall be **posted prominently** on the school district's website.

N.J.S.A. 18A:7F-9

N.J.A.C. 6A:32-2.1; 6A:32-8.4; 6A:32-13.1



POLICY

LINK COMMUNITY CHARTER SCHOOL
BOARD OF TRUSTEES

Program
2425/Page 5 of 5

EMERGENCY VIRTUAL OR REMOTE INSTRUCTION PROGRAM (M)

Adopted: 08 November 2021



REGULATION GUIDE

PROGRAM
R 2425/ page 1 of 6
Emergency Virtual or Remote
Instruction Program
Dec 22
M

R 2425 EMERGENCY VIRTUAL OR REMOTE INSTRUCTION PROGRAM

A. Definitions

1. “Remote instruction” means the provision of instruction occurring when the student and the instructor are in different locations due to the closure of the facility(ies) of the Board of Trustees, charter school, renaissance school project, or approved private school for students with disabilities. The closure of the facility(ies) shall be pursuant to N.J.S.A. 18A:7F-9 or 18A:46-21.1 and for more than three consecutive school days due to a declared state of emergency, a declared public health emergency, or a directive by the appropriate health agency or officer to institute a public health-related closure.
2. “Virtual instruction” means the provision of active instruction when the student and the instructor are in different locations and instruction is facilitated through the internet and computer technologies due to the closure of the facility(ies) of the Board of Trustees, charter school, renaissance school project, or approved private school for students with disabilities. The closure of the facility(ies) shall be pursuant to N.J.S.A. 18A:7F-9 or 18A:46-21.1 and for more than three consecutive school days due to a declared state of emergency, a declared public-health emergency, or a directive by the appropriate health agency or officer to institute a public health-related closure.

- B. Pursuant to N.J.A.C. 6A:32-13.1, if the State or local health department determines that it is advisable to close, or mandates closure of, the schools of a school district due to a declared state of emergency, declared public health emergency, or a directive by the appropriate health agency or officer to institute a public health-related closure for more than three consecutive school days, the Head of School shall have the authority to implement the school district’s program of virtual or remote instruction, pursuant to N.J.S.A. 18A:7F-9.



REGULATION GUIDE

PROGRAM
R 2425/ page 1 of 6
Emergency Virtual or Remote
Instruction Program

1. If implemented by the Head of School, the school district's program of virtual or remote instruction shall be provided to an enrolled student, whether a general education student in preschool through grade twelve or a student with a disability aged three to twenty-one.
 - a. The school district shall provide students with a disability with the same educational opportunities provided to general education students to the extent appropriate and practicable.
 - b. Related services may be delivered to general education students and students with a disability through the use of electronic communication or a virtual or online platform, as appropriate.
2. The Board of Trustees may apply to the 180-day requirement established pursuant to N.J.S.A. 18A:7F-9.b., one or more days of virtual or remote instruction under the following conditions and in accordance with N.J.A.C. 6A:32-13.1(c)1. through 4. and B.2.a. through d. below:
 - a. Virtual or remote instruction is provided to students on the day(s) that some or all of the programs of instruction of the district were closed to in-person instruction;
 - b. The virtual or remote instruction meets the Commissioner-established criteria for the occurrence of one of the events at N.J.A.C. 6A:32-13.1(b) and B. above;
 - c. The school district's program of virtual or remote instruction:
 - (1) Explains, to the greatest extent possible, the equitable delivery of, and access to, virtual and remote instruction, including descriptions of the following:



REGULATION GUIDE

PROGRAM
R 2425/ page 1 of 6
Emergency Virtual or Remote
Instruction Program

- (a) The design of synchronous and/or asynchronous virtual or remote learning plans that will maximize student growth and learning;
 - (b) How the school district will continuously measure student growth and learning in a virtual or remote instruction environment; and
 - (c) The school district's plan for measuring and addressing any ongoing digital divide issue(s), including a lack of access to the internet, network access, or devices;
- (2) Addresses the needs of students with disabilities and includes descriptions of the following:
- (a) The delivery of virtual or remote instruction in order to implement, to the greatest extent possible, students' individualized education programs (IEPs), including material and platform access;
 - (b) The methods used to document IEP implementation, including the tracking of student progress, accommodations, and modifications;
 - (c) How case managers follow up with parents to ensure services are implemented, to the greatest extent possible, in accordance with IEPs; and
 - (d) How the school district plans to conduct IEP meetings, evaluations, and other meetings to identify, evaluate, and/or reevaluate students with disabilities;



REGULATION GUIDE

PROGRAM

R 2425/ page 1 of 6

Emergency Virtual or Remote
Instruction Program

- (3) Addresses the needs of English language learners (ELLs) and includes descriptions of the following:
 - (a) How the school district includes an English as a Second Language and/or bilingual education program aligned with State and Federal requirements to meet the needs of ELLs;
 - (b) The process to communicate with parents of ELLs, including providing translation materials, interpretative services, and information available at the parent's literacy level;
 - (c) The use of instructional adaptations, for example, differentiation, sheltered instruction, Universal Design for Learning, access to technology, and strategies to ensure that ELLs access the same standard of education as non-ELL peers; and
 - (d) The training for teachers, administrators, and counselors to learn strategies related to culturally responsive teaching and learning, social-emotional learning, and trauma-informed teaching for students affected by forced migration from their home country;
- (4) Accounts for student attendance in accordance with N.J.A.C. 6A:32-13.1(d) and B.3. below and include the following:
 - (a) A description or copy of the school district's attendance policies, including how the school district will determine whether a student is present or absent during virtual or



REGULATION GUIDE

PROGRAM

R 2425/ page 5 of 6

Emergency Virtual or Remote
Instruction Program

remote instruction, and how a student's attendance will factor into promotion, retention, graduation, discipline, and any other decisions that will reflect the student's performance;

- (5) Describes how the school district is communicating with the parents when a student is not participating in virtual or remote instruction and/or submitting assignments;
 - (6) Includes a plan for the continued safe delivery of meals to eligible students;
 - (7) Includes an outline of how buildings will be maintained throughout an extended period of closure; and
 - (8) Includes district-specific factors, including, but not limited to, considerations for Title I extended learning programs, 21st Century Community Learning Center Programs, credit recovery, other extended student learning opportunities, accelerated learning, and social and emotional health of staff and students, transportation, extra-curricular programs, childcare, and community programming; and
- d. The Board of Trustees Emergency Remote or Virtual Instruction submitted a proposed program of virtual or remote instruction to the Commissioner annually.
- (1) If the Board is unable to complete and submit a proposed program annually in accordance with the timeline established by the Commissioner, and the school district is required to close its schools for a declared state of emergency, declared public-health emergency, or a directive by the appropriate health agency or officer to institute a public health-related



REGULATION GUIDE

closure, the Commissioner may retroactively approve the program.

PROGRAM

R 2425/ page 6 of 6

Emergency Virtual or Remote
Instruction Program

3. If provided under the Board's program that has been approved by the Commissioner, student attendance for a day of virtual or remote instruction shall be accounted for in accordance with N.J.A.C. 6A:32-8.4 for the purpose of meeting State and local graduation requirements, the awarding of course credit, and other matters as determined by the Commissioner.

Adopted:



5200 ATTENDANCE (M)

M

In accordance with the provisions of N.J.S.A. 18A:38-25, every parent, ~~guardian~~, or other person having control and custody of a child between the ages of six and sixteen shall cause the child to regularly attend school. The Board of Trustees requires students enrolled in the school to attend school regularly in accordance with the laws of the State.

For the purpose of this Policy and Regulation 5200, “parent” means the natural parent(s), adoptive parent(s), legal guardian(s), resource family parent(s), or surrogate parent(s) of a student. When parents are separated or divorced, “parent” means the person or agency who has legal custody of the student, as well as the natural or adoptive parent(s) of the student, provided parental rights have not been terminated by a court of appropriate jurisdiction.

Notwithstanding the requirement of reporting student absences in the school register for State and Federal reporting purposes, “excused” and “unexcused” student absences, for the purpose of expectations and consequences regarding truancy, student conduct, promotion, **retention**, and the award of course credit is a local Board decision outlined in N.J.A.C. 6A:16-7.6 and Policy and Regulation 5200. In accordance with the provisions of N.J.A.C. 6A:16-7.6 and for the purposes of this Policy and Regulation 5200, a student’s absence from school will either be excused or unexcused. Unexcused absences will counts toward truancy.

A parent or adult student shall provide advance notice to the school prior to the student being absent from school. In accordance with N.J.S.A. 18A:36-25.6, if a student is determined to be absent from school without valid excuse, and if the reason for the student’s absence is unknown to school personnel, the Principal or designee shall immediately attempt to contact the student’s parent to notify the parent of the absence and determine the reason for the absence.

Students that are absent from school for any reason are responsible for the completion of assignments missed because of their absence. In accordance with N.J.S.A. 18A:36-14, a student who is absent from school for observing a religious holiday shall not be deprived of any award, eligibility, or opportunity to compete for any award, or deprived of the right to take an alternate test or examination that was missed because of the absence provided there is a written excuse of such absence signed by the parent.



Prolonged or repeated absences, excused or unexcused, from school or from class, deprive students of the educational and classroom experiences deemed essential to learning and may result in retention at grade level.

Students shall be subjected to the school's response for unexcused absences that count toward truancy during the school year as outlined in N.J.A.C. 6A:16-7.6(a)4 and Regulation 5200.

Unexcused absences from school or from classes within the school day may subject a student to consequences that may include the denial of a student's participation in co-curricular activities and/or athletic competition. Repeated absences from school interfere with efforts of this Board and its staff in the maintenance of good order and the continuity of classroom instruction and such absences may result in the removal of the student from a class or course of study.

The Head of School shall calculate and monitor the average daily attendance rate for the school. Whenever the average daily attendance rate does not meet the New Jersey Department of Education requirements the Head of School or designee shall develop a school improvement plan to improve student attendance pursuant to N.J.A.C. 6A:30-5.2.

N.J.S.A. 18A:36-14; 18A:36-25.6; 18A:38-25

N.J.S.A. 34:2-21.1 et seq.

N.J.A.C. 6A:16-7.6; 6A:30-5.2; 6A:32-8.3

N.J.S.A. 18A:36-14; 18A:36-25.6; 18A:38-25; **18A:38-25.1;**
18A:38-25.2; 18A:38-26

N.J.S.A. 34:2-21.1 et seq.

N.J.A.C. 6A:16-7.6; 6A:30-5.2; **6A:32-8; 6A:32-13** ~~6A:32-8.3~~

Adopted: 10 June 2014

Revised: 8 September 2014

Revised: 8 June 2015

Revised: 31 August 2020



REGULATION

LINK COMMUNITY CHARTER SCHOOL BOARD OF TRUSTEES

STUDENTS
R 5200/Page 10 of 14
ATTENDANCE (M)

R 5200 ATTENDANCE (M)

M

-

A. Definitions

-

1. ~~For the purposes of school attendance, a "day in session" shall be a day on which the school is open and students are under the guidance and direction of a teacher or teachers engaged in the teaching process. Days on which school is closed for such reasons as holidays, teachers' institutes, and inclement weather shall not be considered as days in session.~~

-

2. ~~A "school day" shall consist of not less than four hours, except that one continuous session of two and a half hours may be considered a full day of Kindergarten.~~

-

3. ~~"A day of attendance" shall be one in which the student is present for a full day under the guidance and direction of a teacher while school is in session.~~

-

4. ~~A "half-day class" shall be considered the equivalent of a full day's attendance only if in session for four hours or more, exclusive of recess periods or lunch periods.~~

A. Attendance Recording

1. ~~Attendance Recording in the School Register~~
(N.J.A.C. 6A:32-8.1)

- a. The Board of Trustees shall ~~be required to~~ carefully and accurately track enrollment and attendance of all students in a manual school register format or in an electronic format of the school's choosing.
- b. The Commissioner will ~~shall~~ issue and publish on the Department's website ~~school register~~ guidance for recording student attendance in all public schools of the State operated by district Boards of Education, except adult high schools.
- c. Student attendance shall be recorded in the school register during school hours on each day school is in session, pursuant to N.J.A.C. 6A:32-8.1 (c) and A.1.b. above.



d. ~~School registers shall be kept for students attending preschool, Kindergarten, grades one through five, grades six through eight, grades nine through twelve, each preschool class for the disabled, each class for the disabled, shared-time classes for regular students, shared-time classes for students with disabilities, full-time bilingual education programs and vocational day programs, and summer schools operated by the Board of Trustees.~~

d. A student who has been placed on home instruction shall have ~~his or her attendance~~ their status recorded on the regular register for the program in which the student is enrolled. **The student shall be marked absent for** the period beginning the first day the student is unable to attend school and ending the day before the first instructional day at the student's place of confinement, ~~the student shall be marked absent.~~ No Absences shall **not** be recorded for the student while on home instruction, provided the hours of instruction are not less than required by N.J.A.C. 6A:14-4.8 and 4.9 **and 6A:16-10.1 and 10.2.** The number of possible days **in membership of enrollment** for a student on home instruction shall be the same as for other students in the program in which the student is enrolled.

(1) "Days in membership" means the number of school days in session in which a student is enrolled. A student's membership begins on the first possible day of attendance following enrollment during the school year, notwithstanding the actual day the students was recorded as present for the first time.

2. ~~Attendance Recording for Board Policy~~ **Days in Session** (N.J.A.C. 6A:32-8.3)

a. **A day in session shall be a day on which the school is scheduled to provide instruction and students are under the guidance and direction of a teacher(s) engaged in the teaching process. A day on which school is closed for reasons such as holidays and teachers' institutes, or inclement weather not under conditions set forth at N.J.A.C. 6A:32-13, shall not be considered a day in session.**

b. **A day in session shall consist of not less than four hours, exclusive of recess and lunch periods, except that one continuous session of two and one-half hours may be considered a full day of Kindergarten.**



REGULATION

LINK COMMUNITY CHARTER SCHOOL BOARD OF TRUSTEES

STUDENTS
R 5200/Page 3 of 14
ATTENDANCE (M)

~~a. A record of the attendance of all students on roll in a school register shall be kept each day that school is in session by a teacher or other authorized person. It shall be the duty of this person to keep the attendance records according to these rules and the specific instructions issued by the Commissioner of Education.~~

~~b. No student shall be recorded as present unless the school is in session and the student so recorded is under the guidance and direction of a teacher in the teaching process.~~

~~c. A student shall be recorded as absent in the school register when not in attendance at a session of the school while a member of the school, except students excused due to religious holidays who shall be recorded as excused.~~

~~d. A student shall be recorded as either present, absent, or excused for religious observance, every day the school is in session after the student enters until the date the student is transferred to another school or transferred to an individual home instruction record.~~

~~e. The Commissioner shall annually prescribe a list of religious holidays on which it shall be mandatory to excuse students for religious observance upon the written request signed by the parent or person standing in loco parentis.~~

~~f. The mere presence of a student at roll call shall not be regarded as sufficient attendance for compliance with N.J.A.C. 6A:32-8.3. In a school which is in session during both the forenoon and the afternoon, a student shall be present at least one hour during both the forenoon and the afternoon in order to be recorded as present for the full day. In a school which is in session during either the forenoon or the afternoon, a student shall be present at least two hours in the session in order to be recorded as present for the full day.~~

~~g. A student not present in school because of his/her participation in an approved school activity, such as a field trip, meeting, cooperative education assignment, or athletic competition will be considered to be in attendance.~~

3. Student Attendance (N.J.A.C. 6A:32-8.4)



- a. For all State attendance submissions, a student shall be recorded as present, absent, or excused for a State-excused absence, pursuant to N.J.A.C. 6A:32-8.4(e) and A.3.e. below, on every day the school is in session after the student enrolls until the date the student is transferred to another school or officially leaves the school district.
- b. A record of attendance of all students shall be kept in accordance with N.J.A.C. 6A:32-8.1(c) and A.1.b. above. The employee designated by the Head of School shall keep the attendance records according to N.J.A.C. 6A:32-8 and the guidance issued by the Commissioner in accordance with N.J.A.C. 6A:32-8.1(c) and A.1.b. above.
- c. A student enrolled in a school shall be recorded in the school register as present if the student participates in instruction or instruction-related activities for at least half a day in session whether the student is physically on school grounds, at an approved off-grounds location, or in a virtual or remote instruction setting, pursuant to N.J.A.C. 6A:32-13.
- d. A student enrolled in a school who is not participating in instruction or instruction-related activities pursuant to N.J.A.C. 6A:32-8.4(c) and A.3.c. above shall be recorded in the school register as absent, unless the student is recorded as a State-excused absence, pursuant to N.J.A.C. 6A:32-8.4(e) and A.3.e. below.
- e. State-excused absences shall be as follows:
 - (1) Religious observance, pursuant to N.J.S.A. 18A:36-14, 15, and 16.
 - (a) The Commissioner, with approval of the State Board of Education, shall annually prescribe a list of religious holidays on which it shall be mandatory to excuse students for religious observance upon the written request signed by the parent or person standing in loco parentis;



- (2) Participation in observance of Veterans Day, pursuant to N.J.S.A. 18A:36-13.2;
 - (3) Participation in district board of election membership activities, pursuant to N.J.S.A. 18A:36-33;
 - (4) Take Our Children to Work Day;
 - f. For absences that do not meet the criteria at N.J.A.C. 6A:32-8.4(e) and A.3.e. above, the Board may adopt policies that establish locally approved or excused absences consistent with N.J.A.C. 6A:16-7.6 for the purposes of expectations and consequences regarding truancy, student conduct, promotion, retention, and the award of course credit. However, an absence designated as excused by the Board pursuant to N.J.A.C. 6A:16-7.6 shall be considered as an absence in the submission to the State for the purpose of chronic absenteeism reporting, as set forth at N.J.A.C. 6A:32-8.6.
4. Average Daily Attendance (N.J.A.C. 6A:32-8.5)
- The average daily attendance rate in a district school or program of instruction for a school year shall be the total number of the days present of all enrolled students, divided by the number of days in membership of all enrolled students. The student average daily attendance means the total number of days that a student is present in the school divided by the total possible number of days in session.
5. Absentee and Chronic Absenteeism Rates (N.J.A.C. 6A:32-8.6)
- a. A student's absentee rate shall be determined by subtracting the student's total number of days present from the student's days in membership and dividing the result by the student's days in membership.
 - (1) State-excused absences shall not be included in a student's days in membership for purposes of calculating a student's absentee rate.
 - b. If a student's absentee rate is equal to or greater than ten percent, the student shall be identified as chronically absent.



- c. Each school with ten percent or more of its enrolled students identified as chronically absent shall develop a corrective action plan to improve absenteeism rates. In accordance with N.J.S.A. 18A:38-25.1, the school will annually review and revise the corrective action plan and present the revisions to the Board, until the percentage of students who are chronically absent is less than ten percent.
- C. Unexcused Absences That Count Toward Truancy/Excused Absences Absences for Board Policy
 1. Notwithstanding the requirement of reporting student absences in the school register for State and Federal reporting purposes, “excused” and “unexcused” student absences for the purpose of expectations and consequences regarding truancy, student conduct, promotion, **retention**, and the award of course credit is a Board decision outlined in Policy 5200 and this Regulation.
 2. N.J.A.C. 6A:16-7.6(a)3 requires the Board of Trustees’ policies and procedures contain, at a minimum, a definition of unexcused absence that count toward truancy, student conduct, **promotion, retention, and the award of course credit**.
 - a. “An unexcused absence that counts toward truancy” is a student’s absence from school for a full or a portion of a day for any reason that is not an “excused absence” as defined in **B.2.b.** below.
 - b. “An excused absence” is a student’s absence from school for a full day or a portion of a day for the observance of a religious holiday pursuant to N.J.S.A. 18A:36-14 through 16, or any absence for the reasons listed below:
 - The student’s illness supported by notification to the school by the student’s parent;
 - The student’s required attendance in court;
 - Where appropriate, when consistent with Individualized Education Programs, the Individuals with Disabilities Act,



REGULATION

LINK COMMUNITY CHARTER SCHOOL BOARD OF TRUSTEES

STUDENTS
R 5200/Page 7 of 14
ATTENDANCE (M)

accommodation plans under 29 U.S.C. §§ 794 and 705(20), and individualized health care plans;

- The student's suspension from school;
- Family illness or death supported by notification to the school by the student's parent;
- Visits to high schools;
- Interviews a high school admissions officer or an enrichment program such as the Wight Foundation, NJSEEDS, or other program approved by the Principal;
- Necessary and unavoidable medical or dental appointments that cannot be scheduled at a time other than the school day;
- Take Our Children to Work Day;
- An absence considered excused by the Commissioner of Education and/or a New Jersey Department of Education rule; and
- An absence for a reason not listed above, but deemed excused by the Principal upon a written request by the student's parent stating
- the reason for the absence and requesting permission for the absence to be an excused absence.

3. ~~For cumulative unexcused absences of ten or more, a student between the ages of six and sixteen is truant, pursuant to N.J.S.A. 18A:38-25 as determined by the Board's Attendance Policy and Regulation pursuant to N.J.A.C. 6A:16-7.6(a)4.iii. and the definition of school day pursuant to N.J.A.C. 6A:32-8.3. Any absence not listed in C.2. above shall be an unexcused absence counted toward truancy.~~

C. Notice to School of a Student's Absence



1. The parent or adult student is requested to call the school office by 8:30 a.m. on the day of the absence.
2. The parent of the student or an adult student who will attend the morning session, but will not attend the afternoon session should call or provide notice to the school office by 10:30 a.m. on the day of the absence.
3. The parents of a student or an adult student shall notify the school office of a future absence if the absence is foreseeable.
3. ~~The parent or adult student who anticipates a future absence or anticipates that an absence will be prolonged should notify the school office to arrange make-up work as soon as the absence is determined.~~
4. In accordance with N.J.S.A. 18A:36-25.6, if a student is determined to be absent from school without valid excuse, and if the reason for the student's absence is unknown to school personnel, the Principal or designee shall immediately attempt to contact the student's parent to notify the parent of the absence and determine the reason for the absence.

D. Readmission to School After an Absence

1. A student returning from an absence of any length of time must provide a written statement **to the Principal or designee** that is dated and signed by the parent or adult student listing the reason for the absence.
2. ~~A note explaining a student's absence for a non-communicable illness for a period of more than three days school days must be accompanied by a physician's statement of the student's illness with medical clearance to return to school.~~
2. A student who has been absent by reason of having or being suspected of having a communicable disease **may be required to** ~~must~~ present to the school nurse written evidence of being free of communicable disease, ~~in accordance with Policy 8451.~~
3. The Head of School or designee may require a student who has been absent from school due to a suspension or other reason concerning the student's conduct to receive a medical examination by a physician



regarding the student's physical and/or mental fitness to return to school. The Head of School or designee will notify the student's parent of the specific requirements of the medical examination prior to the student's return to school.

E. Instruction

1. Teachers ~~shall~~ **will** cooperate in the preparation of home assignments for students who anticipate an ~~excused~~ absence of three school days duration. ~~The parent or student must request such home assignments.~~
-
2. ~~A student who anticipates an absence due to a temporary or chronic health condition may be eligible for home instruction in accordance with Policy 2412. The parent must request home instruction.~~
2. Students absent for any reason are expected to make up the work missed. The parent or student is responsible for requesting missed assignments and any assistance required. Teachers will provide make-up assignments as necessary.
3. In general, students will be allowed a reasonable amount of time as determined by the teacher to make up ~~the missed~~ work **missed**.
4. A student who missed a test or an exam shall be offered an opportunity to take the test, exam, or an appropriate alternate test.
5. **A student who anticipates an absence due to a temporary or chronic health condition may be eligible for home instruction in accordance with Policy 2412. The parent must request home instruction.**

F. Denial of Course Credit

1. The teacher will determine the credit to be awarded a student for make-up work. Where class participation is a factor in the learning process, the teacher may consider a student's absence in determining a final grade, except absences for the observance of a religious holiday, absences for those excused in accordance with the reporting requirements of the school register or absence for a student's suspension from school will not adversely affect the student's grade. The teacher may record an



incomplete grade for a student who has not had a full opportunity to make up missed work.

2. An elementary student may be retained at grade level, in accordance with Policy 5410, when the student has been absent eighteen or more school days, whatever the reason for the absence, except that absences for the observance of a religious holiday, for those excused in accordance with the reporting requirements of the school register, and absences due to student's suspension will not count toward the total.

Exceptions to this rule may be made for students who have demonstrated through completion of home assignments and/or home instruction that they have mastered the proficiencies established for the assigned courses of study.

G. School Response To Unexcused Absences During the School Year That Count Toward Truancy (N.J.A.C. 6A:16-7.6(a)4.)

1. For up to four cumulative unexcused absences that count toward truancy, the Principal or designee shall:
 - a. Make a reasonable attempt to notify the student's parent of each unexcused absence prior to the start of the following school day;
 - b. Make a reasonable attempt to determine the cause of the unexcused absence, including through contact with the student's parents;
 - c. Identify, in consultation with the student's parents, needed action designed to address patterns of unexcused absences, if any, and to have the child return to school and maintain regular attendance;
 - d. Proceed in accordance with the provisions of N.J.S.A. 9:6-1 et seq. and N.J.A.C. 6A:16-11, if a potential missing or abused child situation is detected; and
 - e. Cooperate with law enforcement and other authorities and agencies, as appropriate.
2. For between five and nine cumulative unexcused absences that count toward truancy, the Principal or designee shall:



- a. Make a reasonable attempt to notify the student's parents of each unexcused absence prior to the start of the following school day;
- b. Make a reasonable attempt to determine the cause of the unexcused absence, including through contact with the student's parent (s);
- c. Evaluate the appropriateness of action taken pursuant to N.J.A.C. 6A:16-7.6(a)4.i.(3) and G.1.c. above;
- d. Develop an action plan to establish outcomes based upon the student's patterns of unexcused absences and to specify the interventions for supporting the student's return to school and regular attendance, which may include any or all of the following:
 - (1) Refer or consult with the school's Intervention and Referral Services Team, pursuant to N.J.A.C. 6A:16-8;
 - (2) Conduct testing, assessments, or evaluations of the student's academic, behavioral, and health needs;
 - (3) Consider an alternate educational placement;
 - (4) Make a referral to or coordinate with a community-based social and health provider agency or other community resource;
 - (5) Refer to a court or court program pursuant to N.J.A.C. 6A:16-7.6(a)4.iv. and G.4. below;
 - (6) Proceed in accordance with N.J.S.A. 9:6-1 et seq. and N.J.A.C. 6A:16-11, if a potential missing or abused child situation is detected; and
 - (7) Engage the student's family.
- e. Cooperate with law enforcement and other authorities and agencies, as appropriate.



3. For ~~ten or more~~ cumulative unexcused absences of **ten or more** that count toward truancy, a student between the ages of six and sixteen is truant, pursuant to N.J.S.A. 18A:38-25, and the Principal or designee shall:
 - a. Make a determination regarding the need for a court referral for the truancy, per N.J.A.C. 6A:16-7.6(a)4.iv. and G.4. below;
 - b. Continue to consult with the parent and the involved agencies to support the student's return to school and regular attendance;
 - c. Cooperate with law enforcement and other authorities and agencies, as appropriate; and
 - d. Proceed in accordance with N.J.S.A. 18A:38-28 through 31, Article 3B, Compelling Attendance at School, and other applicable State and Federal statutes, as required; and
4. A court referral may be made as follows:
 - a. When unexcused absences that count toward truancy are determined by school officials to be violations of the compulsory education law, pursuant to N.J.S.A. 18A:38-25, and the Board of Trustees' policies, in accordance with N.J.A.C. 6A:16-7.6(a), the parent may be referred to Municipal Court.
 - (1) A written report of the actions the school has taken regarding the student's attendance shall be forwarded to the Municipal Court; or
 - b. When there is evidence of a juvenile-family crisis, pursuant to N.J.S.A. 2A:4A-22.g, the student may be referred to Superior Court, Chancery Division, Family Part.
 - (1) A written report of the actions the school has taken regarding the student's attendance shall be forwarded to the Juvenile-Family Crisis Intervention Unit.
5. For a student with a disability, the attendance plan and its punitive and remedial procedures shall be applied, where applicable, in accordance with the student's Individual Education Program, pursuant to 20 U.S.C. §§



1400 et seq., the Individuals with Disabilities Education Act; the procedural protections set forth in N.J.A.C. 6A:14; accommodation plan under 29 U.S.C. §§794 and 705(20); and individualized health care plan and individualized emergency healthcare plan pursuant to N.J.A.C. 6A:16-2.3(b)3.xii.

6. All receiving schools pursuant to N.J.A.C. 6A:14-7.1(a), shall act in accordance with N.J.A.C. 6A:16-7.6(a)4.i. and H.1. above for each student with up to four cumulative unexcused absences that count toward truancy.
 - a. For each student attending a receiving school with five or more cumulative unexcused absences that count toward truancy, the absences shall be reported to the sending school district.
 - (1) The sending school district shall proceed in accordance with the Board of Trustees' policies and procedures pursuant to N.J.A.C. 6A:16-7.6(a) and ~~G.5. above~~ and the provisions of N.J.A.C. 6A:16-7.6(a)4.ii. through iv. and G.2. through G.5. and N.J.A.C. 6A:16-7.6(b) and G.5. above, as appropriate.

H. Discipline

1. Students may be denied participation in co-curricular activities and/or athletic competition if the Board establishes attendance standards for participation.
- ~~2. Students may be denied participation in athletic competition if the Board establishes attendance standards for participation.~~
2. No student who is absent from school for observance of a religious holiday may be deprived of any award or of eligibility for or opportunity to compete for any award because of the absence.

I. Recording Attendance

1. Teachers must accurately record the students present, tardy, or absent each day in each session or each class. Attendance records must also record students' attendance at out-of-school curricular events such as field trips.



REGULATION

LINK COMMUNITY CHARTER SCHOOL BOARD OF TRUSTEES

STUDENTS
R 5200/Page 14 of 14
ATTENDANCE (M)

2. A record shall be maintained of each excused absence and each unexcused absence that counts toward truancy as defined in Policy and Regulation 5200.
 3. ~~A report card will record the number of times the student was absent and tardy in each marking period.~~
 3. A student's absence for observance of a religious holiday will not be recorded as such on any transcript or application or employment form.
- J. Appeal
1. Students may be subject to appropriate discipline for their school attendance record.
 2. A student who has been retained at grade level for excessive absences may appeal that action in accordance with Policy 5410.
- K. Attendance Records
1. Attendance records for the school will be maintained and attendance rates will be calculated as required by the New Jersey Department of Education. The school will comply with all attendance requirements and any improvement plans as required by the Department of Education.

Adopted: 10 June 2014
Revised: 8 September 2014
Revised: 8 June 2015
Revised: 31 August 2020



POLICY GUIDE

STUDENTS

5512/page 1 of 45

Harassment, Intimidation, ~~or and~~ Bullying

Oct 22

M

5512 HARASSMENT, INTIMIDATION, ~~OR AND~~ BULLYING

Table of Contents

<u>Section</u>	<u>Section Title</u>
A.	Prohibiting Harassment, Intimidation, or Bullying Policy Statement
B.	Definition of Harassment, Intimidation, or and Bullying Definition
C.	Student Behavior Expectations
D.	Consequences and Appropriate Remedial Actions
E.	Reporting Harassment, Intimidation, or and Bullying Reporting Procedure
F.	Anti-Bullying Coordinator, Anti-Bullying Specialist, and School Safety/School Climate Team(s)
G.	Investigating Allegations of Harassment, Intimidation, or and Bullying Investigation
H.	Responding Range of Responses to an Incident of Harassment, Intimidation, or Bullying
I.	Reprisal or Retaliation Prohibited
J.	Consequences and Appropriate Remedial Action for False Accusations of Harassment, Intimidation, or Bullying
K.	Additional Policy Requirements Harassment, Intimidation, and Bullying Policy Publication and Dissemination



POLICY GUIDE

STUDENTS

5512/page 2 of 45

Harassment, Intimidation, ~~or and~~ Bullying

- L. Harassment, Intimidation, ~~or and~~ Bullying Training and Prevention Programs
- M. ~~Harassment, Intimidation, and Bullying Policy Reevaluation, Reassessment, and Review~~
- ~~MN.~~ Reports to Board of Trustees and New Jersey Department of Education
- ~~NO.~~ School and District Grading Requirements
- ~~OP.~~ Reports to Law Enforcement
- ~~PQ.~~ Collective Bargaining Agreements and Individual Contracts
- ~~QR.~~ Students with Disabilities
- ~~S. Approved Private Schools for Students with Disabilities (APSSD)~~
- A. **Prohibiting Harassment, Intimidation, or Bullying** ~~Policy Statement~~

The Board of Trustees prohibits acts of harassment, intimidation, or bullying of a student. **The Board has determined that a** A safe and civil environment in school is necessary for students to learn and achieve high academic standards; ~~h~~Harassment, intimidation, or bullying, like other disruptive or violent behaviors, is conduct that disrupts both a student's ability to learn and a school's ability to educate its students in a safe and disciplined environment. ~~Harassment, intimidation, or bullying is unwanted, aggressive behavior that may involve a real or perceived power imbalance.~~ Since students learn by example, school administrators, faculty, staff, and volunteers should be commended for demonstrating appropriate behavior, treating others with civility and respect, and refusing to tolerate harassment, intimidation, or bullying.

For the purposes of this Policy, the term "parent," pursuant to N.J.A.C. 6A:16-1.3, means the natural parent(s); adoptive parent(s); legal guardian(s); **resource family** ~~foster~~ parent(s); or parent surrogate(s) of a student. When parents are separated or divorced, "parent" means the



POLICY GUIDE

STUDENTS

5512/page 3 of 45

Harassment, Intimidation, ~~or and~~ Bullying

person or agency which has legal custody of the student, as well as the natural or adoptive parent(s) of the student, provided parental rights have not been terminated by a court of appropriate jurisdiction.

B. **Definition of** Harassment, Intimidation, ~~or and~~ Bullying **Definition**

“Harassment, intimidation, or bullying” means any gesture, any written, verbal or physical act, or any electronic communication, as defined in N.J.S.A. 18A:37-14, whether it be a single incident or a series of incidents that:

1. Is reasonably perceived as being motivated by either any actual or perceived characteristic, such as race, color, religion, ancestry, national origin, gender, sexual orientation, gender identity and expression, or a mental, physical or sensory disability, or by any other distinguishing characteristic;
2. Takes place on school property, at any school-sponsored function, on a school bus, or off school grounds, as provided for in N.J.S.A. 18A:37-15.3;
3. Substantially disrupts or interferes with the orderly operation of the school or the rights of other students; and that
 - a. A reasonable person should know, under the circumstances, that the act(s) will have the effect of physically or emotionally harming a student or damaging the student’s property, or placing a student in reasonable fear of physical or emotional harm to their person or damage to their property; or
 - b. Has the effect of insulting or demeaning any student or group of students; or
 - c. Creates a hostile educational environment for the student by interfering with a student’s education or



POLICY GUIDE

by severely or pervasively causing physical or emotional harm to the student.

STUDENTS

5512/page 4 of 45

Harassment, Intimidation, **or** ~~and~~ Bullying

The Board recognizes that bullying is unwanted, aggressive behavior that may involve a real or perceived power imbalance. Recognizing “a real or perceived power imbalance” may assist school officials in identifying harassment, intimidation, or bullying within the context and relative positions of the alleged aggressor and target.

“Electronic communication” means a communication transmitted by means of an electronic device, including, but not limited to, a telephone, cellular phone, computer, or remotely activating paging device (N.J.A.C. 6A:16-1.3).

In accordance with the Board of Trustee’s Code of Student Conduct and this Policy, all acts of harassment, intimidation, or bullying that occur off school grounds, such as “cyber-bullying” (e.g., the use of electronic means to harass, intimidate, or bully) is addressed in this Policy.

~~Schools are required to address harassment, intimidation, and bullying occurring off school grounds, when there is a nexus between the harassment, intimidation, and bullying and the school (e.g., the harassment, intimidation, or bullying substantially disrupts or interferes with the orderly operation of the school or the rights of other students).~~

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

C. Student ~~Expectations~~ **Behavior**

The Board **of Trustees** expects students to conduct themselves in keeping with their levels of development, maturity, and demonstrated capabilities, with a proper regard for the rights and welfare of other students and school staff, the educational purpose underlying all school activities and the care of school facilities and equipment, consistent with the Code of Student Conduct.



POLICY GUIDE

STUDENTS

5512/page 5 of 45

Harassment, Intimidation, ~~or~~ and Bullying

The Board believes that standards for student behavior must be set cooperatively through interaction among the ~~students~~, parents ~~and other community representatives~~, school administrators ~~employees~~, school employees ~~administrators~~, school volunteers, and students of the school district ~~and community representatives~~, producing an atmosphere that encourages students to grow in self-discipline. The development of this atmosphere requires respect for self and others, as well as for school district and community property on the part of students, staff, and community members.

Students are expected to behave in a way that creates a supportive learning environment. The Board believes the best discipline is self-imposed, and ~~that~~ it is the responsibility of staff to use instances of violations of the Code of Student Conduct as opportunities ~~for helping to help~~ students learn to assume and accept responsibility for their behavior and the consequences of their behavior. Staff members who interact with students shall apply best practices designed to prevent student conduct problems and foster students' abilities to grow in self-discipline.

The Board expects ~~that~~ students will act in accordance with the student behavioral expectations and standards regarding harassment, intimidation, ~~or~~ and bullying, including:

1. Student responsibilities (e.g., requirements for students to conform to reasonable standards of socially accepted behavior; respect the person, property, and rights of others; obey constituted authority; and respond to those who hold that authority);
2. Appropriate recognition for positive reinforcement for good conduct, self-discipline, and good citizenship;
3. Student rights; and
4. Sanctions and due process for violations of the Code of Student Conduct.



POLICY GUIDE

STUDENTS

5512/page 6 of 45

Harassment, Intimidation, ~~or and~~ Bullying

Pursuant to N.J.S.A. 18A:37-15(a) and N.J.A.C. 6A:16-7.1(a)1, the district has involved a broad-base of school and community members, including parents, ~~school employees, volunteers, students, and community representatives~~ instructional staff, student support services staff, school administrators, ~~and school volunteers, as well as community organizations, such as faith-based, health and human service, business and law enforcement,~~ in the development of this Policy.

~~Pursuant to N.J.A.C. 6A:16-7.1, Based on locally determined and accepted core ethical values adopted by the Board, pursuant to N.J.A.C. 6A:16-7.1(a)2,~~ the Board ~~developed~~ ~~must develop~~ guidelines for student conduct, ~~taking pursuant to N.J.A.C. 6A:16-7.1. These guidelines for student conduct will take~~ into consideration ~~the nature of the behavior; the nature of the student's disability, if any and to the extent relevant;~~ the developmental ages of students; ~~the severity of the offenses and students' histories of inappropriate behaviors;~~ and the mission and physical facilities of the individual school(s) in the district. This Policy requires all students in the district to adhere to the rules established by the school district and to submit to the remedial and consequential measures that are appropriately assigned for infractions of these rules.

Pursuant to N.J.A.C. 6A:16-7.1, the Head of School ~~shall~~ ~~must~~ annually provide to students and their parents the rules of the district regarding student conduct. Provisions shall be made for informing parents whose primary language is other than English.

The district prohibits active or passive support for acts of harassment, intimidation, or bullying. ~~The school district will~~ ~~Students are encouraged to support other students who:~~

1. Walk away from acts of harassment, intimidation, ~~or and~~ bullying when they see them;
2. Constructively attempt to stop acts of harassment, intimidation, or bullying;



POLICY GUIDE

3. Provide support to students who have been subjected to harassment, intimidation, or bullying; and
4. Report acts of harassment, intimidation, ~~or and~~ bullying to the designated school staff member.

STUDENTS

5512/page 7 of 45

Harassment, Intimidation, ~~or and~~ Bullying

D. Consequences and ~~Appropriate~~ Remedial Actions

The Board of Trustees requires its school administrators to implement procedures that ensure both the appropriate consequences and remedial responses for students who commit one or more acts of harassment, intimidation, or bullying, consistent with the Code of Student Conduct, ~~and the consequences and remedial responses for staff members who commit one or more acts of harassment, intimidation, or bullying. The following factors, at a minimum, shall be given full consideration by the school administrators in the implementation of appropriate consequences and remedial measures for each act of harassment, intimidation, or bullying by students.~~

~~In every incident found to be harassment, intimidation, or bullying, the school Principal, in consultation with appropriate school staff, may apply disciplinary consequences and/or remedial actions, such as the provision of counseling, behavioral interventions, or other measures.~~

~~Appropriate consequences and remedial actions are those that are graded according to the severity of the offenses; consider the developmental ages of the student offenders; the nature of the student's disability, if any and to the extent relevant; and the students' histories of inappropriate behaviors, per the Code of Student Conduct and N.J.A.C. 6A:16-7.~~

~~The following factors, at a minimum, shall be given full consideration by the school administrators in the implementation of appropriate consequences and remedial measures for each act of harassment, intimidation, or bullying by students.~~

~~Factors for Determining Consequences~~

- ~~• Age, disability (if any and to the extent relevant), developmental and maturity levels of the parties involved and their relationship to the school district;~~



POLICY GUIDE

- Degrees of harm;
- Surrounding circumstances;
- Nature and severity of the behaviors;
- Incidences of past or continuing patterns of behavior;
- Relationships between the parties involved; and
- Context in which the alleged incidences occurred.



POLICY GUIDE

STUDENTS

5512/page 8 of 45

Harassment, Intimidation, ~~or~~ and Bullying

Factors for Determining Remedial Measures

Personal:

- Life skill deficiencies;
- Social relationships;
- Strengths;
- Talents;
- Traits;
- Interests;
- Hobbies;
- Extra-curricular activities;
- Classroom participation;
- Academic performance;
- Relationship to peers; and
- Relationship between student/family and the school district.

Environmental:

- School culture;
- School climate;
- Student-staff relationships and staff behavior toward the student;
- General staff management of classrooms or other educational environments;
- Staff ability to prevent and manage difficult or inflammatory situations;
- Availability of programs to address student behavior;
- Social-emotional and behavioral supports;
- Social relationships;
- Community activities;
- Neighborhood situation; and
- Family situation.

Examples of Consequences and Remedial Measures

The consequences and remedial measures may include, but are not limited to, the examples listed below:



POLICY GUIDE

STUDENTS

5512/page 9 of 45

Harassment, Intimidation, ~~or~~ and Bullying

Examples of Consequences:

- Admonishment;
- Temporary removal from the classroom (any removal of .5 days or more must be reported in the Student Safety Data System);
- Deprivation of privileges;
- Classroom or administrative detention;
- Referral to disciplinarian;
- In-school suspension during the school week or the weekend;
- Out-of-school suspension (short-term or long-term);
- Reports to law enforcement or other legal action;
- Expulsion; and
- Bans from receiving certain services, participating in school-district-sponsored programs or being in school buildings or on school grounds.

Examples of Remedial Measures

Personal:

- Restitution and restoration;
- Peer support group;
- Recommendations of a student behavior or ethics council;
- Corrective instruction or other relevant learning or service experience;
- Supportive student interventions, including participation of the Intervention and Referral Services Team, pursuant to N.J.A.C. 6A:16-8;
- Behavioral assessment or evaluation, including, but not limited to, a referral to the Child Study Team, as appropriate;
- Behavioral management plan, with benchmarks that are closely monitored;
- Assignment of leadership responsibilities (e.g., hallway or bus monitor);
- Involvement of school "disciplinarian;"
- Student counseling;



POLICY GUIDE

STUDENTS

5512/page 10 of 45

Harassment, Intimidation, or ~~and~~ Bullying

- Parent conferences;
- Alternative placements (e.g., alternative education programs);
- Student treatment; and
- Student therapy.

Environmental (Classroom, School Building, or School District):

- School and community surveys or other strategies for determining the conditions contributing to HIB;
- School culture change and school climate improvement;
- Adoption of research-based, systemic bullying prevention programs;
- School policy and procedures revisions;
- Modifications of schedules;
- Adjustments in hallway traffic;
- Modifications in student routes or patterns traveling to and from school;
- Supervision of student before and after school, including school transportation;
- Targeted use of monitors (e.g., hallway, cafeteria, locker room, playground, school perimeter, bus);
- Teacher aides;
- Small or large group presentations for fully addressing the behaviors and the responses to the behaviors;
- General professional development programs for certificated and non-certificated staff;
- Professional development plans for involved staff;
- Disciplinary action for school staff who contributed to the problem;
- Supportive institutional interventions, including participation of the Intervention and Referral Services Team, pursuant to N.J.A.C. 6A:16-8;
- Parent conferences;
- Family counseling;
- Involvement of parent-teacher organizations;
- Involvement of community-based organizations;
- Development of a general bullying response plan;
- Recommendations of a student behavior or ethics council;



POLICY GUIDE

STUDENTS

5512/page 11 of 45

Harassment, Intimidation, or ~~and~~ Bullying

- Peer support groups;
- Alternative placements (e.g., alternative education programs);
- School transfers; and
- Law enforcement (e.g., safe schools resource officer, juvenile officer) involvement or other legal action.

Consequences and appropriate remedial actions for a student or staff member who commits one or more acts of harassment, intimidation, or bullying may range from positive behavioral interventions up to and including suspension or expulsion of students, as set forth in the Board's approved Code of Student Conduct, pursuant to N.J.A.C. 6A:16-7.1.

~~The following factors, at a minimum, shall be given full consideration by school administrators in the implementation of appropriate consequences and remedial measures for each act of harassment, intimidation, or bullying by students.~~

Consequences—Students

~~Consequences for a student who commits one or more acts of harassment, intimidation, or bullying may range from positive behavioral interventions up to and including suspension or expulsion of students, as set forth in the Board's approved Code of Student Conduct pursuant to N.J.A.C. 6A:16-7.1. Consequences for a student who commits an act of harassment, intimidation, or bullying are those that are varied and graded according to the nature of the behavior; the nature of the student's disability, if any, and to the extent relevant; the developmental age of the student; and the student's history of problem behaviors and performance consistent with the Board's approved Code of Student Conduct and N.J.A.C. 6A:16-7, Student Conduct. The use of negative consequences should occur in conjunction with remediation and not be relied upon as the sole intervention approach.~~

Factors for Determining Consequences—Student Considerations

1. ~~Age, developmental and maturity levels of the parties involved and their relationship to the school district;~~
2. Degrees of harm;



POLICY GUIDE

STUDENTS

5512/page 12 of 45

Harassment, Intimidation, ~~or~~ and Bullying

3. ~~Surrounding circumstances;~~
4. ~~Nature and severity of the behavior(s);~~
5. ~~Incidences of past or continuing patterns of behavior;~~
6. ~~Relationships between the parties involved; and~~
7. ~~Context in which the alleged incidents occurred.~~

Factors for Determining Consequences—School Considerations

1. ~~School culture, climate, and general staff management of the learning environment;~~
2. ~~Social, emotional, and behavioral supports;~~
3. ~~Student-staff relationships and staff behavior toward the student;~~
4. ~~Family, community, and neighborhood situation; and~~
5. ~~Alignment with Board policy and regulations/procedures.~~

Examples of Consequences

1. ~~Admonishment;~~
2. ~~Temporary removal from the classroom;~~
3. ~~Deprivation of privileges;~~
4. ~~Classroom or administrative detention;~~
5. ~~Referral to disciplinarian;~~
6. ~~In-school suspension;~~
7. ~~Out-of-school suspension (short-term or long-term);~~
8. ~~Reports to law enforcement or other legal action; or~~
9. ~~Expulsion.~~

~~In accordance with N.J.S.A. 18A:37-15.b.(4), the consequences for a student who commits an act of harassment, intimidation, or bullying may vary depending on whether it is the first act of harassment, intimidation, or bullying by a student, the second act, or third or subsequent acts. If it is the third or subsequent act of harassment, intimidation, or bullying by a student, The Principal, in consultation with appropriate school staff, shall develop an individual student intervention plan when a student is found to be an offender in three harassment, intimidation, or bullying incidents and each subsequent incident occurring within one school year. The student intervention plan may include disciplinary consequences and/or remedial actions and may require the student, accompanied by a parent, to satisfactorily complete a class or training~~



POLICY GUIDE

STUDENTS

5512/page 13 of 45

Harassment, Intimidation, ~~or~~ and Bullying

program to reduce harassment, intimidation, or bullying behavior. Each student intervention plan must be approved by the Head of School which shall be approved by the Head of School or designee, and may require the student, accompanied by a parent, to complete in a satisfactory manner a class or training program to reduce harassment, intimidation, or bullying behavior.

While the majority of incidents may be addressed solely by school officials, the Head of School or designee and the Principal shall report a harassment, intimidation, or bullying incident to law enforcement officials if the conduct rises to the level of a mandatory report as outlined in the Uniform State Memorandum of Agreement Between Education and Law Enforcement Officials.

Appropriate Remedial Actions—Students

Appropriate remedial action for a student who commits an act of harassment, intimidation, or bullying that takes into account the nature of the behavior; the nature of the student's disability, if any, and to the extent relevant; the developmental age of the student; and the student's history of problem behaviors and performance. The appropriate remedial action may also include a behavioral assessment or evaluation including, but not limited to, a referral to the Child Study Team as appropriate; and supportive interventions and referral services, including those at N.J.A.C. 6A:16-8.

Factors for Determining Remedial Measures

Personal

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



POLICY GUIDE

STUDENTS

5512/page 14 of 45

Harassment, Intimidation, ~~or~~ and Bullying

Environmental

1. ~~School culture;~~
2. ~~School climate;~~
3. ~~Student-staff relationships and staff behavior toward the student;~~
4. ~~General staff management of classrooms or other educational environments;~~
5. ~~Staff ability to prevent and manage difficult or inflammatory situations;~~
6. ~~Social-emotional and behavioral supports;~~
7. ~~Social relationships;~~
8. ~~Community activities;~~
9. ~~Neighborhood situation; and~~
10. ~~Family situation.~~

Remedial measures shall be designed to correct the problem behavior, ~~prevent another occurrence of the problem, protect and provide support for the victim of the act, and take corrective action for documented systemic problems related to harassment, intimidation, or bullying. The consequences and remedial measures may include, but are not limited to, the examples listed below:~~

Examples of Remedial Measures

Personal ~~Student Exhibiting Bullying Behavior~~

1. ~~Develop a behavioral contract with the student. Ensure the student has a voice in the outcome and can identify ways they can solve the problem and change behaviors;~~
2. ~~Meet with parents to develop a family agreement to ensure the parent and the student understand school rules and expectations;~~
3. ~~Explain the long-term negative consequences of harassment, intimidation, and bullying on all involved;~~
4. ~~Ensure understanding of consequences, if harassment, intimidation, and bullying behavior continues;~~
5. ~~Meet with school counselor, school social worker, or school psychologist to decipher mental health issues (e.g., what is happening and why?);~~
6. ~~Develop a learning plan that includes consequences and skill building;~~



POLICY GUIDE

STUDENTS

5512/page 15 of 45

Harassment, Intimidation, ~~or~~ and Bullying

7. Consider wrap-around support services or after-school programs or ~~services;~~
8. Provide social skill training, such as impulse control, anger ~~management, developing empathy, and problem solving;~~
9. ~~Arrange for an apology, preferably written;~~
10. Require a reflective essay to ensure the student understands the ~~impact of their actions on others;~~
11. Have the student research and teach a lesson to the class about ~~bullying, empathy, or a similar topic;~~
12. Arrange for restitution (i.e., compensation, reimbursement, ~~amends, repayment), particularly when personal items were damaged or stolen;~~
13. Explore age-appropriate restorative (i.e., healing, curative, ~~recuperative) practices; and~~
14. ~~Schedule a follow-up conference with the student.~~

Personal—Target/Victim

1. Meet with a trusted staff member to explore the student's feelings ~~about the incident;~~
2. Develop a plan to ensure the student's emotional and physical ~~safety at school;~~
3. Have the student meet with the school counselor or school social ~~worker to ensure they do not feel responsible for the bullying behavior;~~
4. ~~Ask students to log behaviors in the future;~~
5. Help the student develop skills and strategies for resisting bullying; ~~and~~
6. ~~Schedule a follow-up conference with the student.~~

Parents, Family, and Community

1. ~~Develop a family agreement;~~
2. ~~Refer the family for family counseling; and~~
3. ~~Offer parent education workshops related to bullying and social-emotional learning.~~



POLICY GUIDE

STUDENTS

5512/page 16 of 45

Harassment, Intimidation, ~~or~~ and Bullying

Examples of Remedial Measures—Environmental (Classroom, School Building, or School District)

1. ~~Analysis of existing data to identify bullying issues and concerns;~~
2. ~~Use of findings from school surveys (e.g., school climate surveys);~~
3. ~~Focus groups;~~
4. ~~Mailings—postal and email;~~
5. ~~Cable access television;~~
6. ~~School culture change;~~
7. ~~School climate improvement;~~
8. ~~Increased supervision in “hot spots” (e.g., locker rooms, hallways, playgrounds, cafeterias, school perimeters, buses);~~
9. ~~Adoption of evidence-based systemic bullying prevention practices and programs;~~
10. ~~Training for all certificated and non-certificated staff to teach effective prevention and intervention skills and strategies;~~
11. ~~Professional development plans for involved staff;~~
12. ~~Participation of parents and other community members and organizations (e.g., Parent Teacher Associations, Parent Teacher Organizations) in the educational program and in problem-solving bullying issues;~~
13. ~~Formation of professional learning communities to address bullying problems;~~
14. ~~Small or large group presentations for fully addressing the actions and the school’s response to the actions, in the context of the acceptable student and staff member behavior and the consequences of such actions;~~
15. ~~School policy and procedure revisions;~~
16. ~~Modifications of schedules;~~
17. ~~Adjustments in hallway traffic;~~
18. ~~Examination and adoption of educational practices for actively engaging students in the learning process and in bonding students to pro-social institutions and people;~~
19. ~~Modifications in student routes or patterns traveling to and from school;~~
20. ~~Supervision of student victims before and after school, including school transportation;~~
21. ~~Targeted use of monitors (e.g., hallway, cafeteria, locker room, playground, school perimeter, bus);~~
22. ~~Targeted use of teacher aides;~~



POLICY GUIDE

STUDENTS

5512/page 17 of 45

Harassment, Intimidation, ~~or~~ and Bullying

- ~~23. Disciplinary action, including dismissal, for school staff who contributed to the problem;~~
- ~~24. Supportive institutional interventions, including participation in the Intervention and Referral Services Team, pursuant to N.J.A.C. 6A:16-8;~~
- ~~25. Parent conferences;~~
- ~~26. Family counseling;~~
- ~~27. Development of a general harassment, intimidation, and bullying response plan;~~
- ~~28. Behavioral expectations communicated to students and parents;~~
- ~~29. Participation of the entire student body in problem-solving harassment, intimidation, and bullying issues;~~
- ~~30. Recommendations of a student behavior or ethics council;~~
- ~~31. Participation in peer support groups;~~
- ~~32. School transfers; and~~
- ~~33. Involvement of law enforcement officers, including school resource officers and juvenile officers or other appropriate legal action.~~

Consequences and Appropriate Remedial Actions – Adults

The district will also impose appropriate consequences and remedial actions to an adult who commits an act of harassment, intimidation, or bullying of a student. The consequences may include, but not be limited to: verbal or written reprimand;; increment withholding;; legal action;; disciplinary action;; termination;; and/or bans from providing services, participating in school district-sponsored programs, or being in school buildings or on school grounds. Remedial measures may include, but not be limited to: in or out-of-school counseling, professional development programs, and work environment modifications.

Target/Victim Support

~~Districts should identify a range of strategies and resources that will be available to individual victims of harassment, intimidation, and bullying, and respond in a manner that provides relief to victims and does not stigmatize victims or further their sense of persecution. The type, diversity, location, and degree of support are directly related to the student's perception of safety.~~



POLICY GUIDE

STUDENTS

5512/page 18 of 45

Harassment, Intimidation, **or and** Bullying

Sufficient safety measures should be undertaken to ensure the victim's physical and social-emotional well-being and their ability to learn in a safe, supportive, and civil educational environment.

Examples of support for student victims of harassment, intimidation, and bullying include:

1. Teacher aides;
2. Hallway and playground monitors;
3. Partnering with a school leader;
4. Provision of an adult mentor;
5. Assignment of an adult "shadow" to help protect the student;
6. Seating changes;
7. Schedule changes;
8. School transfers;
9. Before and after school supervision;
10. School transportation supervision;
11. Counseling; and
12. Treatment or therapy.

E. **Reporting** Harassment, Intimidation, **or and** Bullying Reporting Procedure

The Board of Trustees requires the Principal at each school to be responsible for receiving **all** complaints alleging **harassment, intimidation, or bullying committed by an adult or youth against a student** violations of this Policy. All Board members, school employees, and volunteers and contracted service providers who have contact with students, are required to verbally report **alleged acts of harassment, intimidation, or bullying** alleged violations of this Policy to the Principal or the Principal's designee on the same day when the individual witnessed or received reliable information regarding any such incident. All Board members, school employees, **and volunteers** and contracted service providers who have contact with students, also shall submit a **New Jersey Department of Education-approved HIB 338 Form** report in writing to the Principal within two school days of the verbal report. **Failure to make the required report(s) may result in disciplinary action.** The written report shall be on a numbered form developed by the New Jersey Department of Education in accordance with N.J.S.A. 18A:37-15.b.(5). A copy of the form shall be submitted promptly by the Principal to the



POLICY GUIDE

STUDENTS

5512/page 19 of 45

Harassment, Intimidation, ~~or~~ and Bullying

~~Head of School.~~ The HIB 338 Form shall be kept on file at the school, but shall not be included in any student record unless the incident results in disciplinary action or is otherwise required to be contained in a student's record under State or Federal Law.

The district may not fail to initiate an investigation of harassment, intimidation, or bullying solely because written documentation was not provided. Failing to conduct a harassment, intimidation, or bullying investigation solely because a parent or student did not submit written documentation violates the Anti-Bullying Bill of Rights Act and this Policy. If a parent makes a verbal allegation of harassment, intimidation, or bullying to a district staff member, but does not complete and submit the HIB 338 Form, the staff member or a designee must complete and submit the HIB 338 Form.

The Principal or designee **is required to** ~~will~~ inform the parents of all students involved in alleged incidents, and, as appropriate, may discuss the availability of counseling and other intervention services. ~~The Principal or designee shall keep a written record of the date, time, and manner of notification to the parents.~~ Pursuant to N.J.A.C. 6A:16-7.7(a)2.viii.(2), **when providing notification to the parents of all students involved,** ~~t~~The Principal or designee shall take into account the circumstances of the incident when ~~providing notification to parents of all students involved in the reported harassment, intimidation, or bullying incident and when~~ conveying the nature of the incident, including the actual or perceived ~~protected~~ category motivating the alleged offense. **The Principal or designee shall keep a written record of the date, time, and manner of notification to the parents.**

The Principal, upon receiving a verbal or written report, may take interim measures to ensure the safety, health, and welfare of all parties pending the findings of the investigation.

Students, parents, and visitors are encouraged to report alleged **acts violations of harassment, intimidation, or bullying** ~~this Policy~~ to the Principal **or designee** on the same day when the individual witnessed or received reliable information regarding any such incident. **The school district shall provide a person an online means to complete the HIB**



POLICY GUIDE

STUDENTS

5512/page 20 of 45

Harassment, Intimidation, ~~or and~~ Bullying

338 Form to anonymously report an act of harassment, intimidation, or bullying. Formal action for violations of the Code of Student Conduct may not be taken solely on the basis of an anonymous report.

~~A person may report, verbally or in writing, an act of harassment, intimidation, or bullying committed by an adult or youth against a student anonymously. The Board will not take formal disciplinary action based solely on the anonymous report. The district shall provide a means for a parent to complete an online numbered form developed by the New Jersey Department of Education to confidentially report an incident of harassment, intimidation, or bullying.~~

A Board member or school employee who promptly reports an incident of harassment, intimidation, or bullying and who makes this report in compliance with the procedures set forth in this Policy, is immune from a cause of action for damages arising from any failure to remedy the reported incident.

The Principal shall promptly submit a copy of each completed HIB 338 Form to the Head of School.

~~In accordance with the provisions of N.J.S.A. 18A:37-18, the harassment, intimidation, and bullying law does not prevent a victim from seeking redress under any other available law, either civil or criminal, nor does it create or alter any tort liability.~~

The district may consider every mechanism available to simplify reporting, including standard reporting forms and/or web-based reporting mechanisms. For anonymous reporting, in addition to making the HIB 338 Form available online, the district may consider locked boxes located in areas of a school where reports can be submitted without fear of being observed.

A school administrator who receives a report of harassment, intimidation, ~~or and~~ bullying ~~or who determines a reported incident or complaint, assuming all facts presented are true, is a report within the scope of N.J.S.A. 18A:37-14 from a district employee,~~ and fails to initiate or conduct an investigation, or who should have known of an incident of



POLICY GUIDE

STUDENTS

5512/page 21 of 45

Harassment, Intimidation, ~~or and~~ Bullying

harassment, intimidation, or bullying and fails to take sufficient action to minimize or eliminate the harassment, intimidation, or bullying, may be subject to disciplinary action. **The district also should consider procedures and disciplinary action when it is found that someone had information regarding a harassment, intimidation, or bullying incident, but did not make the required report(s).**

F. Anti-Bullying Coordinator, Anti-Bullying Specialist, and School Safety/School Climate Team(s)

1. The Head of School shall appoint a district Anti-Bullying Coordinator. The Head of School shall make every effort to appoint an employee of the school district to this position.

The district Anti-Bullying Coordinator shall:

- a. Be responsible for coordinating and strengthening the school district's policies to prevent, identify, and address harassment, intimidation, or bullying of students;
- b. Collaborate with school Anti-Bullying Specialists in the district, the Board of Trustees, and the Head of School to prevent, identify, and respond to harassment, intimidation, or bullying of students in the district;
- c. Provide data, in collaboration with the Head of School, to the Department of Education regarding harassment, intimidation, or bullying of students;
- d. Execute such other duties related to school harassment, intimidation, or bullying as requested by the Head of School; and
- e. Meet at least twice a school year with the school Anti-Bullying Specialist(s) to discuss and strengthen procedures and policies to prevent, identify, and address harassment, intimidation, ~~or and~~ bullying in the district.



POLICY GUIDE

STUDENTS

5512/page 22 of 45

Harassment, Intimidation, ~~or~~ and Bullying

2. The Principal in each school shall appoint a school Anti-Bullying Specialist. The Anti-Bullying Specialist shall be a guidance counselor, school psychologist, or other certified staff member trained to be the Anti-Bullying Specialist from among the currently employed staff in the school.

The school Anti-Bullying Specialist shall:

- a. Chair the School Safety/School Climate Team as provided in N.J.S.A. 18A:37-21;
- b. Lead the investigation of incidents of harassment, intimidation, or bullying in the school; and
- c. Act as the primary school official responsible for preventing, identifying, and addressing incidents of harassment, intimidation, or bullying in the school.

3. A School Safety/School Climate Team shall be formed in each school in the district to develop, foster, and maintain a positive school climate by focusing on the on-going systemic operational procedures and educational practices in the school, and to address issues such as harassment, intimidation, or bullying that affect school climate and culture. Each School Safety/School Climate Team shall meet, at a minimum, two times per school year. The School Safety/School Climate Team shall consist of the Principal or the Principal's designee who, if possible, shall be a senior administrator in the school and the following appointees of the Principal: a teacher in the school; a school Anti-Bullying Specialist; a parent of a student in the school; and other members to be determined by the Principal. The school Anti-Bullying Specialist shall serve as the chair of the School Safety/School Climate Team.

The School Safety/School Climate Team shall:

- a. Receive records of all complaints of harassment, intimidation, or bullying of students that have been reported to the Principal;



POLICY GUIDE

STUDENTS

5512/page 23 of 45

Harassment, Intimidation, ~~or~~ and Bullying

- b. Receive copies of all reports prepared after an investigation of an incident of harassment, intimidation, or bullying;
- c. Identify and address patterns of harassment, intimidation, or bullying of students in the school;
- d. Review and strengthen school climate and the policies of the school in order to prevent and address harassment, intimidation, or bullying of students;
- e. Educate the community, including students, teachers, administrative staff, and parents, to prevent and address harassment, intimidation, or bullying of students;
- f. Participate in the training required pursuant to the provisions of N.J.S.A. 18A:37-13 et seq. and other training which the Principal or the district Anti-Bullying Coordinator may request. The School Safety/School Climate Team shall be provided professional development opportunities that may address effective practices of successful school climate programs or approaches; and
- g. Execute such other duties related to harassment, intimidation, or bullying as requested by the Principal or district Anti-Bullying Coordinator.

Notwithstanding any provision of N.J.S.A. 18A:37-21 to the contrary, a parent who is a member of the School Safety/School Climate Team shall not participate in the activities of the team set forth in 3. a., b., or c. above or any other activities of the team which may compromise the confidentiality of a student, consistent with, at a minimum, the requirements of the Family Educational Rights and Privacy Act (20 U.S.C. Section 1232 and 34 CFR Part 99), N.J.A.C. 6A:32-7, Student Records and N.J.A.C. 6A:14-2.9, Student Records.

G. **Investigating Allegations of Harassment, Intimidation, or Bullying** ~~Harassment, Intimidation, and Bullying Investigation~~

~~The Board requires a thorough and complete investigation to be conducted for each report of violations and complaints which either identify~~



POLICY GUIDE

~~harassment, intimidation, or bullying or describe behaviors that indicate harassment, intimidation, or bullying.~~

STUDENTS

5512/page 24 of 45

Harassment, Intimidation, ~~or and~~ Bullying

Prior to initiating an investigation regarding a reported incident or complaint, the Principal or designee, in consultation with the anti-bullying specialist, shall make a preliminary determination as to whether a reported incident or complaint, assuming all facts are presented as true, is a report within the scope of N.J.S.A. 18A:37-14.

Should the Principal or designee, in consultation with the anti-bullying specialist, determine that a reported incident or complaint, assuming all facts presented are true, is not a report within the scope of N.J.S.A. 18A:37-14, the incident will be addressed through the Board's Code of Student Conduct policy. The HIB 338 Form shall be completed, even if a preliminary determination is made not to conduct an investigation of harassment, intimidation, or bullying because the reported incident or complaint is a report outside the scope of the definition of harassment, intimidation, or bullying, and must be submitted to the Head of School. The Principal will provide the parents of the alleged offender(s) and victim(s) with formal notice of the decision not to initiate a harassment, intimidation, or bullying investigation.

The HIB 338 Form shall be kept on file at the school and will only be added to a student record if the alleged incident is founded, disciplinary action is imposed or is otherwise required to be contained in a student's record under State or Federal law.

The Head of School may require the Principal to conduct a harassment, intimidation, or bullying investigation of the incident if the Head of School determines that the incident is within the scope of harassment, intimidation, or bullying and shall notify the Principal of this determination in writing. Should the Head of School require the Principal to conduct a harassment, intimidation, or bullying investigation, the Principal will immediately initiate an investigation of harassment, intimidation, or bullying by referring the matter to the school anti-bullying specialist.



POLICY GUIDE

STUDENTS

5512/page 28 of 45

Harassment, Intimidation, ~~or~~ and Bullying

Additionally, any preliminary determination that finds the incident or complaint is a report outside the scope of N.J.S.A. 18A:37-14 may be appealed to the Board, pursuant to the Board policies and procedures governing student grievances, and thereafter to the Commissioner (N.J.A.C. 6A:16-7.7(a)ix(1) and (a)ix(1)(A)). Should the preliminary determination not to conduct an investigation of harassment, intimidation, or bullying be overturned, the Principal will immediately initiate an investigation of harassment, intimidation, or bullying by referring the matter to the school anti-bullying specialist.

The Board requires a thorough and complete investigation to be conducted for each reported incident or complaint, assuming all facts presented are true, that is determined to be a report within the scope of N.J.S.A. 18A:37-14. The investigation shall be initiated by the Principal or designee within one school day of the verbal report of the incident. The investigation shall be conducted by the school anti-bullying specialist appointed by the Principal. The Principal may appoint additional personnel who are not school anti-bullying specialists to assist the school anti-bullying specialist in the investigation. Investigations of complaints concerning adult conduct shall not be investigated by a member of the same bargaining unit as the individual who is the subject of the investigation. The anti-bullying specialist may not participate in an investigation regarding their supervisor or staff at a higher administrative level.

The investigation shall be completed, and the written findings submitted to the Principal as soon as possible, but not later than ten school days from the date of the written report of the alleged incident of harassment, intimidation, or bullying or ten school days from the date of the written notification from the Head of School to the Principal to initiate an investigation. Should information regarding the reported incident and the investigation be received after the end of the ten-day period, the school anti-bullying specialist or the Principal shall amend the original report of the results of the investigation to ensure there is an accurate and current record of the facts and activities concerning the reported incident.

The Principal shall proceed in accordance with the Code of Student Conduct, as appropriate, based on the investigation findings. The Principal shall submit the report to the Head of School within two



POLICY GUIDE

STUDENTS

5512/page 29 of 45

Harassment, Intimidation, ~~or~~ and Bullying

school days of the completion of the investigation and in accordance with the Administrative Procedures Act (N.J.S.A. 52:14B-1 et seq.). As appropriate to the findings from the investigation, the Head of School shall ensure the Code of Student Conduct has been implemented and provide intervention services, order counseling, establish training programs to reduce harassment, intimidation, or bullying and enhance school climate, or take or recommend other appropriate action, including seeking further information as necessary.

The Head of School shall report the results of each investigation to the Board no later than the date of the regularly scheduled Board meeting following the completion of the investigation. The Head of School's report also shall include information on any consequences imposed under the Code of Student Conduct, intervention services provided, counseling ordered, training established or other action taken or recommended by the Head of School.

Parents of the students who are parties to the investigation shall be provided with information about the investigation, in accordance with Federal and State law and regulation. The information to be provided to parents includes the nature of the investigation, whether the district found evidence of harassment, intimidation, or bullying, or whether consequences were imposed or services provided to address the incident of harassment, intimidation, or bullying. This information shall be provided in writing within five school days after the results of the investigation are reported to the Board.

A parent may request a hearing before the Board after receiving the information. Any request by the parents for a hearing before the Board concerning the written information about a harassment, intimidation, or bullying investigation, pursuant to N.J.S.A. 18A:37-15(b)(6)(d), must be filed with the Board Secretary no later than sixty calendar days after the written information is received by the parents. The hearing shall be held within ten business days of the request. Prior to the hearing, the Head of School shall confidentially share a redacted copy of the HIB 338 Form that removes all student identification information with the Board. The Board shall



POLICY GUIDE

STUDENTS

5512/page 30 of 45

Harassment, Intimidation, ~~or~~ and Bullying

conduct the hearing in executive session, pursuant to the Open Public Meetings Act (N.J.S.A. 10:4-1 et seq.), to protect the confidentiality of the students. At the hearing, the Board may hear testimony from and consider information provided by the school anti-bullying specialist and others, as appropriate, regarding the alleged incident; the findings from the investigation of the alleged incident; recommendations for consequences or services; and any programs instituted to reduce such incidents, prior to rendering a determination.

At the regularly scheduled Board meeting following its receipt of the report or following a hearing in executive session, the Board shall issue a decision, in writing, to affirm, reject, or modify the Head of School's decision. The Board's decision may be appealed to the Commissioner of Education, in accordance with N.J.A.C. 6A:3, no later than ninety days after the issuance of the Board's decision.

A school administrator who receives a report of harassment, intimidation, or bullying and fails to initiate or conduct an investigation, or who should have known of an incident of harassment, intimidation, or bullying and fails to take sufficient action to minimize or eliminate the harassment, intimidation, or bullying, may be subject to disciplinary action.

The Board also requires the thorough investigation of complaints or reports of harassment, intimidation, or bullying, occurring on district school buses, at school-sponsored functions, and off school grounds involving a student who attends an approved private school for students with disabilities. The investigation will be conducted by the Board's anti-bullying specialist in consultation with the approved private school for students with disabilities.]

~~{Option—Principal's Preliminary Determination~~

~~However, prior to initiating the investigation, the Principal or designee, in consultation with the Anti-Bullying Specialist, may make a preliminary determination as to whether the reported incident or complaint, assuming all facts presented are true, is a report within the scope of the definition of harassment, intimidation, and bullying under the Anti-Bullying Bill of Rights Act, N.J.S.A. 18A:37-14.~~



POLICY GUIDE

STUDENTS

5512/page 31 of 45

Harassment, Intimidation, ~~or~~ and Bullying

~~The Principal shall report to the Head of School if a preliminary determination is made that the reported incident or complaint is a report outside the scope of the definition of harassment, intimidation, or bullying. The Head of School may require the Principal to conduct an investigation of the incident if the Head of School determines that an investigation is necessary because the incident is within the scope of the definition of harassment, intimidation, and bullying. The Head of School shall notify the Principal of this determination in writing. An investigation required by the Head of School must be completed as soon as possible, but not later than ten school days, from the date of the written notification from the Head of School to the Principal.~~

~~The Principal shall complete the written report form developed by the New Jersey Department of Education, in accordance with N.J.S.A. 18A:37-15.b.(5), even if a preliminary determination is made that the reported incident or complaint is a report outside the scope of the definition of harassment, intimidation, or bullying pursuant to N.J.S.A. 18A:37-14. This written report form shall be kept on file at the school, but shall not be included in any student record unless the incident results in disciplinary action or is otherwise required to be contained in a student's record under State or Federal law.~~

~~The Principal or designee, upon making a preliminary determination the incident or complaint is not within the scope of the definition of harassment, intimidation, and bullying, shall inform the parents of the parties involved, who may appeal the preliminary determination to the Board of Education and thereafter to the Commissioner of Education in accordance with N.J.A.C. 6A:3.~~

~~A Board hearing shall be held within ten business days of receipt of the request for a Board hearing. If the preliminary determination, upon review of the facts presented in the reported incident or complaint, is to continue with the harassment, intimidation, and bullying investigation, the investigation shall be completed in accordance with N.J.S.A. 18A:37-15.b.(6) and this Policy.~~

~~The Head of School shall provide annually to the Board of Education information on the number of times a preliminary determination was made that an incident or complaint was outside the scope of the definition of harassment, intimidation, or bullying for the purposes of the State's monitoring of the school district pursuant to N.J.S.A. 18A:17-46.]~~



POLICY GUIDE

STUDENTS

5512/page 32 of 45

Harassment, Intimidation, ~~or~~ and Bullying

The investigation shall be initiated by the Principal or the Principal's designee within one school day of the verbal report of the incident. The investigation shall be conducted by the school Anti-Bullying Specialist in coordination with the Principal. The Principal may appoint additional personnel who are not school Anti-Bullying Specialists to assist with the investigation. Investigations or complaints concerning adult conduct shall not be investigated by a member of the same bargaining unit as the individual who is the subject of the investigation. The Head of School or designee will appoint a staff member to complete investigations involving allegations against a staff member serving in a supervisory or administrative position.

The investigation shall be completed and the written findings submitted to the Principal as soon as possible, but not later than ten school days from the date of the written report of the incident. Should information regarding the reported incident and the investigation be received after the end of the ten-day period, the school Anti-Bullying Specialist shall amend the original report of the results of the investigation to ensure there is an accurate and current record of the facts and activities concerning the reported incident.

The Principal shall proceed in accordance with the Code of Student Conduct, as appropriate, based on the investigation findings. The Principal shall submit the report to the Head of School within two school days of the completion of the investigation and in accordance with the Administrative Procedures Act (N.J.S.A. 52:14B-1 et seq.). As appropriate to the findings from the investigation, the Head of School shall ensure the Code of Student Conduct has been implemented and may decide to provide intervention services, order counseling as a result of the finding of the investigation, establish training programs to reduce harassment, intimidation, or bullying and enhance school climate, impose discipline, or take or recommend other appropriate action, including seeking further information, as necessary.

The Head of School shall report the results of each investigation to the Board of Education no later than the date of the regularly scheduled Board of Education meeting following the completion of the investigation. The Head of School's report shall include information on any consequences



POLICY GUIDE

STUDENTS

5512/page 33 of 45

Harassment, Intimidation, ~~or~~ and Bullying

imposed under the Code of Student Conduct, any services provided, training established, or other action taken or recommended by the Head of School.

Parents of involved student offenders and targets/victims shall be provided with information about the investigation, in accordance with Federal and State law and regulation. The information to be provided to parents shall include the nature of the investigation, whether the district found evidence of harassment, intimidation, or bullying, and whether consequences were imposed or services provided to address the incident of harassment, intimidation, or bullying. This information shall be provided in writing within five school days after the results of the investigation are reported to the Board of Education.

A parent may request a hearing before the Board of Education after receiving the written information about the investigation. Any request for such a hearing shall be filed with the Board Secretary no later than sixty calendar days after the written information is provided to the parents. The hearing shall be held within ten business days of the request. The Board of Education shall conduct the hearing in executive session, pursuant to the Open Public Meetings Act (N.J.S.A. 10:4-1 et seq.), to protect the confidentiality of the students. At the hearing, the Board may hear testimony from and consider information provided by the school Anti-Bullying Specialist and others, as appropriate, regarding the incident, the findings from the investigation of the incident, recommendations for consequences or services, and any programs instituted to reduce such incidents, prior to rendering a determination. A redacted copy of the completed written report form developed by the New Jersey Department of Education that removes all student identification information shall be confidentially shared with the Board of Education after the conclusion of the investigation if a hearing with the Board of Education is requested by the parents pursuant to N.J.S.A. 18A:37-15.b.(6)(d).

At the regularly scheduled Board of Education meeting following its receipt of the Head of School's report on the results of the investigations to the Board or following a hearing in executive session, the Board shall issue a decision, in writing, to affirm, reject, or modify the Head of School's decision. The Board's decision may be appealed to the



POLICY GUIDE

STUDENTS

5512/page 34 of 45

Harassment, Intimidation, ~~or~~ and Bullying

Commissioner of Education, in accordance with N.J.A.C. 6A:3, Controversies and Disputes, no later than ninety days after issuance of the Board of Education's decision.

A parent, student, or organization may file a complaint with the Division on Civil Rights within one hundred eighty days of the occurrence of any incident of harassment, intimidation, or bullying based on membership in a protected group as enumerated in the "Law Against Discrimination," P.L.1945, c.169 (C.10:5-1 et seq.).

H. **Responding to Harassment, Intimidation, or Bullying** ~~Range of Responses to an Incident of Harassment, Intimidation, or Bullying~~

The Board ~~of Trustees~~ **authorizes the Principal of each school to define the range of ways in which school staff will respond once an incident of** ~~shall establish a range of responses to harassment, intimidation, or and bullying is confirmed, and the Head of School shall respond to confirmed harassment, intimidation, or bullying, according to the parameters described below and in this Policy. incidents and the Principal and the Anti-Bullying Specialist shall appropriately apply these responses once an incident of harassment, intimidation, or bullying is confirmed. The Head of School shall respond to confirmed harassment, intimidation, and bullying, according to the parameters described in this Policy. The range of ways in which school staff will respond shall include an appropriate combination of counseling, support services, intervention services, and other programs. The Board recognizes that some acts of harassment, intimidation, or bullying may be isolated incidents requiring that the school officials respond appropriately to the individual(s) committing the acts. Other acts may be so serious or parts of a larger pattern of harassment, intimidation, or bullying that they require a response either at the classroom, school building, or school district levels or by law enforcement officials. **Consequences and appropriate remedial actions for a student who commits an act of harassment, intimidation, or bullying may range from positive behavioral interventions up to and including suspension or expulsion, as permitted under N.J.S.A. 18A:37, Discipline of Pupils and as set forth in N.J.A.C. 6A:16-7.2, Short-term suspensions, N.J.A.C. 6A:16-7.3, Long-term suspensions, and N.J.A.C. 6A:16-7.4, Expulsions.**~~



POLICY GUIDE

STUDENTS

5512/page 35 of 45

Harassment, Intimidation, ~~or~~ and Bullying

In considering whether a response beyond the individual is appropriate, school officials shall consider the nature and circumstances of the act; the degree of harm; the nature and severity of the behavior; past incidences or past or continuing patterns of behavior; and the context in which the alleged incident(s) occurred. Institutional (i.e., classroom, school building, school district) responses can range from school and community surveys, to mailings, to focus groups, to adoption of research-based harassment, intimidation, or bullying prevention program models, to training for certificated and non-certificated staff, to participation of parents and other community members and organizations, to small or large group presentations for fully addressing the actions and the school's response to the actions, in the context of the acceptable student and staff member behavior and the consequences of such actions, and to the involvement of law enforcement officers, including safe schools resource officers.

This Policy and the Code of Student Conduct shall apply to instances when a school employee is made aware of alleged harassment, intimidation, or bullying occurring off school grounds.

For every incident of harassment, intimidation, or bullying, the school officials must respond appropriately to the individual who committed the act. The range of responses to confirmed harassment, intimidation, or bullying acts should include individual, classroom, school, or district responses, as appropriate to the findings from each incident. Examples of responses that apply to each of these categories are provided below:

1. Individual responses can include ~~consistent and appropriate~~ positive behavioral interventions (e.g., peer mentoring, short-term counseling, life skills groups) **and punitive actions (e.g., detention, in-school or out-of-school suspension, expulsion, law enforcement report or other legal action)** ~~intended to remediate the problem behaviors.~~
2. Classroom responses can include class discussions about an incident of harassment, intimidation, or bullying, role plays ~~(when implemented with sensitivity to a student's situation or involvement with harassment, intimidation, and bullying),~~ research



POLICY GUIDE

STUDENTS

5512/page 36 of 45

Harassment, Intimidation, ~~or~~ and Bullying

projects, observing and discussing audio-visual materials on these subjects, and skill-building lessons in courtesy, tolerance, assertiveness, and conflict management.

3. School responses can include theme days, learning station programs, ~~“acts of kindness” programs or awards, use of student survey data to plan prevention and intervention programs and activities, social norms campaigns, posters, public service announcements, “natural helper” or peer leadership programs, “upstander” programs, parent programs~~ **and information disseminated to students and parents, such as fact sheets or newsletters** ~~the dissemination of information to students and parents explaining acceptable uses of electronic and wireless communication devices~~ **or strategies for fostering expected student behavior,** ~~and harassment, intimidation, and bullying prevention curricula or campaigns.~~
4. District-wide responses **can include community involvement in policy review and development; professional development programs; adoption of curricular and school-wide programs, coordination** ~~comprise of adoption of school-wide programs, including enhancing the school climate, involving the community in policy review and development, providing professional development coordinating with community-based organizations (e.g., mental health, health services, health facilities, law enforcement~~ **officials,** ~~faith-based organizations);, and disseminating information on the core ethical values adopted by the Board’s Code of Student Conduct, per N.J.A.C. 6A:16-7.1(a)2~~ **launching harassment, intimidation, and bullying prevention campaigns.**

In providing support for victims of harassment, intimidation, or bullying, the district should identify a range of strategies and resources, which may include, but is not limited to, the following actions for individual victims:



POLICY GUIDE

STUDENTS

5512/page 37 of 45

Harassment, Intimidation, ~~or~~ and Bullying

- Counseling;
- Teacher Aides;
- Hallway and playground monitors;
- Schedule changes;
- Before and after school supervision;
- School transportation supervision;
- School transfers; and
- Therapy.

I. Reprisal or Retaliation ~~Prohibited~~

The Board ~~of Trustees~~ prohibits a Board member, school employee, contracted service provider who has contact with students, school volunteer, or student from engaging in reprisal, retaliation, or false accusation against a victim, witness, ~~or one with reliable information~~, or any other person who has reliable information about an act of harassment, intimidation, or bullying or who reports an act of harassment, intimidation, or bullying. The consequence and appropriate remedial action for a person who engages in reprisal or retaliation shall be determined by the administrator after consideration of the nature, severity, and circumstances of the act, in accordance with case law, Federal and State statutes and regulations, and district policies and procedures. ~~All suspected acts of reprisal or retaliation will be taken seriously and appropriate responses will be made in accordance with the totality of the circumstances.~~

~~Examples of consequences and remedial measures for students who engage in reprisal or retaliation are listed and described in the Consequences and Appropriate Remedial Actions section of this Policy.~~

~~Examples of consequences for a school employee or a contracted service provider who has contact with students who engage in reprisal or retaliation may include, but not be limited to: verbal or written reprimand, increment withholding, legal action, disciplinary action, termination, and/or bans from providing services, participating in school district-sponsored programs, or being in school buildings or on school grounds.~~

~~Remedial measures may include, but not be limited to: in or out-of-school counseling, professional development programs, and work environment modifications.~~



POLICY GUIDE

STUDENTS

5512/page 38 of 45

Harassment, Intimidation, ~~or~~ and Bullying

Examples of consequences for a Board member who engages in reprisal or retaliation may include, but not be limited to: reprimand, legal action, and other action authorized by statute or administrative code. Remedial measures may include, but not be limited to: counseling and professional development.

J. ~~Consequences and Appropriate Remedial Action for False Accusations of~~ Harassment, Intimidation, or Bullying

The Board of Trustees prohibits any person from falsely accusing another as a means of ~~retaliation or as a means of~~ harassment, intimidation, or bullying.

1. Students - Consequences and appropriate remedial action for a student **could** ~~found to have falsely accused another as a means of~~ harassment, intimidation, or bullying or as a means of retaliation ~~may range from positive behavioral interventions up to and including suspension or expulsion, as permitted under N.J.S.A. 18A:37-1 et seq., Discipline of Pupils Students and as set forth in N.J.A.C. 6A:16-7.2, Short-term sSuspensions, N.J.A.C. 6A:16-7.3, Long-term sSuspensions, and N.J.A.C. 6A:16-7.4, Expulsions; and those listed and described in the Consequences and Appropriate Remedial Actions section of this Policy.~~
2. School Employees - Consequences and appropriate remedial action for a school employee or contracted service provider who has contact with students ~~found to have falsely accused another as a means of harassment, intimidation, or bullying or as a means of retaliation could entail discipline in accordance with district policies, procedures, and agreements; and which may include, but not be limited to: reprimand, suspension, increment withholding, termination, and/or bans from providing services, participating in school district-sponsored programs, or being in school buildings or on school grounds. Remedial measures may include, but not be limited to: in or out-of-school counseling, professional development programs, and work environment modifications.~~



POLICY GUIDE

STUDENTS

5512/page 39 of 45

Harassment, Intimidation, ~~or~~ and Bullying

3. Visitors or Volunteers - Consequences and appropriate remedial action for a visitor or volunteer ~~found to have falsely accused another as a means of harassment, intimidation, or bullying or as a means of retaliation~~ could be determined by the school administrator after consideration of the nature, severity, and circumstances of the act, including law enforcement reports or other legal actions, removal of buildings or grounds privileges, or prohibiting contact with students or the provision of student services. ~~Remedial measures may include, but not be limited to: in or out of school counseling, professional development programs, and work environment modifications.~~

K. **Additional Policy Requirements** ~~Harassment, Intimidation, and Bullying~~
~~Policy Publication and Dissemination~~

The Board of Trustees requires the Head of School to annually disseminate this Policy to all school employees, contracted service providers who have contact with students, school volunteers, students and parents who have children enrolled in a school in the school district, along with a statement explaining that this Policy applies to all acts of harassment, intimidation, or bullying, pursuant to N.J.S.A. 18A:37-14, that occur on school property, at school-sponsored functions, or on a school bus and, as appropriate, acts that occur off school grounds.

The Head of School shall post a link to this Policy that is prominently displayed on the home page of the school district's website. The Head of School shall ensure that notice of this Policy appears in the student handbook and all other publications of the school district that set forth the comprehensive rules, procedures, and standards for schools within the school district.

The Head of School shall post the name, school phone number, school address, and school email address of the district anti-bullying coordinator on the home page of the school district's website. Additionally, the Head of School shall post the contact information for the School Climate State Coordinator on the school district home page alongside this Policy.



POLICY GUIDE

STUDENTS

5512/page 40 of 45

Harassment, Intimidation, ~~or~~ and Bullying

Each Principal or designee shall post the name, school phone number, school address, and school email address of both the school anti-bullying specialist and the district anti-bullying coordinator on the home page of each school's website.

The Head of School shall post the New Jersey Department of Education's Guidance for Parents on the Anti-Bullying Bill of Rights Act on the district homepage and on the homepage for each school in the district with a website.

The Head of School and the Principal(s) shall provide training on the school district's harassment, intimidation, or bullying policies to school employees contracted service providers and volunteers who have significant contact with students. The training shall include instruction on preventing bullying on the basis of the protected categories enumerated in N.J.S.A. 18A:37-14 and other distinguishing characteristics that may incite incidents of discrimination, harassment, intimidation, or bullying. The school district's employee training program shall include information regarding the school district policy against harassment, intimidation, or bullying, which shall be provided to full-time and part-time staff, contracted service providers and school volunteers who have significant contact with students.

The Head of School shall develop and implement a process for annually discussing this Policy on harassment, intimidation, or bullying with students. The Head of School and the Principal(s) shall annually conduct a re-evaluation, reassessment, and review of this Policy and any report(s) and/or finding(s) of the school safety/school climate team, with input from the school anti-bullying specialists, and recommend revisions and additions to this Policy as well as to harassment, intimidation, or bullying prevention programs and approaches based on the findings from the evaluation, reassessment, and review.



POLICY GUIDE

STUDENTS

5512/page 41 of 45

Harassment, Intimidation, ~~or~~ and Bullying

This Policy will be disseminated annually by the Head of School to all school employees, contracted service providers who have contact with students, school volunteers, students, and parents who have children enrolled in a school in the district, along with a statement explaining the Policy applies to all acts of harassment, intimidation, or bullying, pursuant to N.J.S.A. 18A:37-14 that occur on school property, at school-sponsored functions, or on a school bus and, as appropriate, acts that occur off school grounds.

The Head of School shall ensure that notice of this Policy appears in the student handbook and all other publications of the school district that set forth the comprehensive rules, procedures, and standards for schools within the school district.

The Head of School or designee shall post a link to the district's Harassment, Intimidation, and Bullying Policy that is prominently displayed on the homepage of the school district's website. The district will notify students and parents this Harassment, Intimidation, and Bullying Policy is available on the school district's website.

The Head of School shall post the name, school phone number, school address, and school email address of the district Anti-Bullying Coordinator on the home page of the school district's website. Each Principal shall post the name, school phone number, address, and school email address of both the Anti-Bullying Specialist and the district Anti-Bullying Coordinator on the home page of each school's website. The Head of School or designee shall post the contact information for the New Jersey School Climate State Coordinator on the school district's and on each school's website in the same location as this Policy is posted.

The Head of School or designee shall post on the school district's and each school's website the current version of "Guidance for Parents on the Anti-Bullying Bill of Rights Act" developed by the New Jersey Department of Education.



POLICY GUIDE

STUDENTS

5512/page 42 of 45

Harassment, Intimidation, ~~or and~~ Bullying

L. Harassment, Intimidation, ~~or and~~ Bullying Training and Prevention Programs

The Head of School and Principal(s) shall provide training on the school district's Harassment, Intimidation, and Bullying Policy to ~~current and new school employees; including administrators, instructors, student support services, administrative/office support, transportation, food service, facilities/maintenance; contracted service providers; and volunteers who have significant contact with students; and persons contracted by the district to provide services to students. The training shall include instruction on preventing bullying on the basis of the protected categories enumerated in N.J.S.A. 18A:37-14 and other distinguishing characteristics that may incite incidents of discrimination, harassment, intimidation, or bullying.~~

Each public school teacher and educational services professional shall be required to complete at least two hours of instruction in harassment, intimidation, ~~or and~~ bullying prevention within each five year professional development period as part of the professional development requirement pursuant to N.J.S.A. 18:37-22.d. The required two hours of suicide prevention instruction shall include information on the risk of suicide and incidents of harassment, intimidation, or bullying and information on reducing the risk of suicide in students who are members of communities identified as having members at high risk of suicide.

Each newly elected or appointed Board member must complete, during the first year of the member's first term, a training program on harassment, intimidation, ~~or and~~ bullying in accordance with the provisions of N.J.S.A. 18A:12-33.

The school district shall provide time during the usual school schedule for ~~the Anti-Bullying Coordinator and each school Anti-Bullying Specialist to participate in harassment, intimidation, and bullying training programs.~~

A school leader shall complete school leader training that shall include information on the prevention of harassment, intimidation, ~~or and~~ bullying as required in N.J.S.A. 18A:26-8.2.



POLICY GUIDE

STUDENTS

5512/page 43 of 45

Harassment, Intimidation, ~~or and~~ Bullying

The school district shall annually observe a “Week of Respect” beginning with the first Monday in October. In order to recognize the importance of character education, the school district will observe the week by providing age-appropriate instruction focusing on the prevention of harassment, intimidation, ~~or and~~ bullying as defined in N.J.S.A. 18A:37-14. Throughout the school year the district will provide ongoing age-appropriate instruction on preventing harassment, intimidation, or bullying, in accordance with the **New Jersey Student Learning Core Curriculum Content** Standards, pursuant to N.J.S.A. 18A:37-29.

The school district and each school in the district will annually establish, implement, document, and assess harassment, intimidation, ~~or and~~ bullying prevention programs or approaches, and other initiatives in consultation with school staff, students, administrators, volunteers, parents, law enforcement, and community members. The programs or approaches and other initiatives shall be designed to create school-wide conditions to prevent and address harassment, intimidation, ~~or and~~ bullying in accordance with the provisions of N.J.S.A. 18A:37-17.

M. ~~Harassment, Intimidation, and Bullying Policy Reevaluation, Reassessment, and Review~~

The Head of School shall develop and implement a process for annually ~~discussing the school district’s Harassment, Intimidation, and Bullying Policy with students.~~

The Head of School, Principal(s), and the Anti-Bullying Coordinator, with ~~input from the schools’ Anti-Bullying Specialists, shall annually conduct a reevaluation, reassessment, and review of the Harassment, Intimidation, and Bullying Policy, and any report(s) and/or finding(s) of the School Safety/School Climate Team(s). The Head of School shall recommend to the Board necessary revisions and additions to the Policy consistent with N.J.S.A. 18A:37-15.c., as well as to harassment, intimidation, and bullying prevention programs and approaches based on the findings from the evaluation, reassessment, and review.~~



POLICY GUIDE

STUDENTS

5512/page 44 of 45

Harassment, Intimidation, ~~or and~~ Bullying

~~MN.~~ Reports to Board of Trustees and New Jersey Department of Education

The Head of School shall report two times each school year, between September 1 and January 1 and between January 1 and June 30 at a public hearing all acts of violence, vandalism, and harassment, intimidation, ~~or and~~ bullying which occurred during the previous reporting period in accordance with the provisions of N.J.S.A. 18A:17-46. The information shall also be reported to the New Jersey Department of Education in accordance with N.J.S.A. 18A:17-46.

~~NO.~~ School and District Grading Requirements

Each school and each district shall receive a grade for the purpose of assessing their efforts to implement policies and programs consistent with the provisions of N.J.S.A. 18:37-13 et seq. The grade received by a school and the district shall be posted on the homepage of the school's website and the district's website in accordance with the provisions of N.J.S.A. 18A:17-46. A link to the report that was submitted by the Head of School to the Department of Education shall also be available on the school district's website. This information shall be posted on the websites within ten days of receipt of the grade for each school and the district.

~~OP.~~ Reports to Law Enforcement

The Head of School or designee and the Principal shall consult law enforcement, as appropriate, pursuant to the provisions of the Uniform State Memorandum of Agreement Between Education and Law Enforcement Officials, if the student's behavior may constitute a possible violation of the New Jersey Code of Criminal Justice.

Some acts of harassment, intimidation, ~~or and~~ bullying may be bias-related acts and school officials must report to law enforcement officials any bias related acts, in accordance with N.J.A.C. 6A:16-6.3.(e), and pursuant to the provisions of the Memorandum of Agreement Between Education and Law Enforcement Officials.

~~PQ.~~ Collective Bargaining Agreements and Individual Contracts

Nothing in N.J.S.A. 18A:37-13.1 et seq. may be construed as affecting the provisions of any collective bargaining agreement or individual contract of



POLICY GUIDE

STUDENTS

5512/page 45 of 45

Harassment, Intimidation, ~~or and~~ Bullying

employment in effect on the Anti-Bullying Bill of Rights Act's effective date (January 5, 2011). N.J.S.A. 18A:37-30.

The Board of Trustees prohibits the employment of or contracting for school staff positions with individuals whose criminal history record check reveals a record of conviction for a crime of bias intimidation or conspiracy to commit or attempt to commit a crime of bias intimidation.

~~QR.~~ Students with Disabilities

Nothing contained in N.J.S.A. 18A:37-13.1 et seq. may alter or reduce the rights of a student with a disability with regard to disciplinary actions or to general or special education services and supports. N.J.S.A. 18A:37-32.

~~S. — Approved Private Schools for Students with Disabilities (APSSD)~~

~~In accordance with the provisions of N.J.A.C. 6A:16-7.7(a).2.ix.(2), the Board of Education shall investigate a complaint or report of harassment, intimidation, or bullying, pursuant to N.J.A.C. 6A:16-7.7(a).2.ix. and Section G. of this Policy, occurring on Board of Education school buses, at Board of Education school-sponsored functions, and off school grounds involving a student who attends an APSSD. The investigation shall be conducted by a Board of Education Anti-Bullying Specialist, in consultation with the APSSD.~~

The school district shall submit all subsequent amended Harassment, Intimidation, ~~or and~~ Bullying Policies to the Executive County Head of School of Schools within thirty days of Board adoption.

N.J.S.A. 18A:37-13 through 18A:37-37

N.J.A.C. 6A:16-7.1 **through 6A:16-7.9** et seq.

Model Policy and Guidance for Prohibiting Harassment, Intimidation, and Bullying on School Property, at School-Sponsored Functions and on School Buses – **August 2022** ~~April 2011~~ – New Jersey Department of Education
~~Memorandum – New Jersey Commissioner of Education – Guidance for Schools on Implementing the Anti-Bullying Bill of Rights Act – December 16, 2011~~

Adopted:



8140 STUDENT ENROLLMENTS (M)

M

The Board of Trustees recognizes that efficient school operations require an accurate and up to date accounting of the number of students resident in this school community and enrolled in school classes and programs.

Student attendance shall be recorded in the school register during school hours on each day the school is in session pursuant to N.J.A.C. 6A:32-8.3. A staff member designated by the Head of School shall keep in the school register, attendance of all students, and shall maintain the attendance records in accordance with N.J.A.C. 6A:32-8 and N.J.A.C. 6A:32-8.1(c). ~~Separate registers shall be kept for students attending preschool, Kindergarten, grades one through five, grades six through eight, grades nine through twelve, each preschool class for the disabled, each class for the disabled, shared-time classes for regular students, shared-time classes for students with disabilities, full-time bilingual education programs and vocational day programs, summer schools operated by the district, and any other programs as required by the New Jersey Department of Education and N.J.A.C. 6A:32-8.1(d).~~

In accordance with N.J.A.C. 6A:32-8.1(e), ~~a~~A student who has been placed on home instruction shall have ~~their~~ his or her attendance status recorded on the regular register attendance pages for the program in which the student is enrolled. ~~The student shall be marked absent for~~ For the period beginning the first day the student is unable to attend school and ending the day before the first instructional day at the student's place of confinement, ~~the student shall be marked absent.~~ Absences shall not ~~No absences will be recorded for the student while on home instruction, provided~~ providing the hours of instruction are no less than required by N.J.A.C. 6A:14-4.8 and 4.9 and N.J.A.C. 6A:16-10.1 and 10.2. The number of possible days of ~~in membership enrollment~~ for a student on home instruction shall be the same as for other students in the program in which the student is enrolled.

Such records shall be made and maintained as will enable the Board to plan program and facilities development, to make appropriate allocation of school resources, and receive the school's maximum amount of State and Federal aid.

~~The Head of School or designee shall annually and in accordance with the timelines established by the Commissioner, file a report with the Commissioner stating the school's enrollment.~~

-



POLICY

LINK COMMUNITY CHARTER SCHOOL BOARD OF TRUSTEES

Operations
8140/Page 2 of 2
STUDENT ENROLLMENTS (M)

The Head of School or designee will ensure compliance with the requirements outlined in the New Jersey Department of Education Charter School Enrollment System for reporting school enrollment counts. The Department of Education uses the enrollment information reported through the Charter School Enrollment System to calculate school aid payments.

N.J.S.A. 18A:25-4

N.J.A.C. 6A:14-4.8; 6A:14-4.9; **6A:16-10.1; 6A:16-10.2**; 6A:32-8.1;
6A:32-8.2; **6A:32-8.3**

Adopted: 11 August 2014

Revised: 14 March 2022



8330 STUDENT RECORDS (M)

M

The Board of Trustees believes that information about individual students must be compiled and maintained in the interest of the student's educational welfare and advancement. The Board will strive to balance the student's right to privacy against the school's need to collect, retain, and use information about individual students and groups of students. The Board authorizes the establishment and maintenance of student files that include only those records mandated by law, rules of the State Board of Education, authorized administrative directive, and those records permitted by this Board.

The Head of School shall prepare, present to the Board for approval, and distribute regulations that implement this Policy and conform to applicable State and Federal law and rules of the State Board of Education.

General Considerations

The Board shall compile and maintain student records and regulate access **in accordance with the Family Educational Rights and Privacy Act (FERPA), 20 U.S.C. §1232g, and 34 CFR Part 99**, disclosure, or communication of information contained in **student educational** records in a manner that assures the security of such records in accordance with the provisions of N.J.A.C. 6A:32-7.1 et seq. Student records shall contain only such information as is relevant to the education of the student and is objectively based on the personal observations or knowledge of the certified school personnel who originate the record. The school shall provide annual, written notification to parents, adult students and emancipated minors annually in writing of their rights in regard to student records and student participation in educational, occupational, and military recruitment programs. Copies of the applicable State and Federal laws and ~~local~~ **Board** policies shall be made available upon request. The school shall make every effort to notify parents and adult students in their dominant language.

Nothing in this Policy shall be construed to prohibit certified school personnel from disclosing student records to non-adult students or to appropriate persons in connection with an emergency if such knowledge is necessary to protect the health or safety of the student or other persons.

No liability shall be attached to any member, officer, or employee of the Board of Trustees permitting access or furnishing student records in accordance with N.J.A.C. 6A:32-7.1 et seq.



Student Information Directory

A student information directory is a publication of the Board of Trustees that includes information relating to a student as defined in N.J.A.C. 6A:32-2.1. This information includes name; grade level; date and place of birth; dates of school attendance; major field of study; participation in officially recognized activities; weight and height relating to athletic team membership; degrees; awards; the most recent educational agency attended by the student; and other similar information. The student information directory shall be used only by authorized school personnel and for designated official use by judicial, law enforcement, and medical personnel and not for general public consumption. In the event the school publishes the student information directory, the Head of School or designee will provide a parent or adult student a ten-day period to submit a written statement to the Head of School prohibiting the school from including any or all types of information about the student in any student information directory before allowing access to such directory to educational, occupational, and military recruiters pursuant to N.J.S.A. 18A:36-19.1 and P.L. 107-110 sec. 9528, Armed Forces Recruiter Access to Students and Student Recruiting Information of the No Child Left Behind Act of 2001.

School Contact Directory for Official Use

A school contact directory for official use is a compilation by the school district that includes the following information for each student: name; address; telephone number; date of birth; and school enrollment. The school shall compile and maintain, a school contact directory for official use **in accordance with N.J.A.C. 6A:32-7.2**, that is separate and distinct from the student information directory. The student contact directory may be provided for official use only to judicial and law enforcement personnel, and to medical personnel currently providing services to the student in question. To exclude any information from the school contact directory for official use, the parent, adult student or emancipated minor shall notify the Head of School or designee in writing.

Mandated and Permitted Student Records

Mandated student records are those records the school has been directed to compile by State statute, regulations, or authorized administrative directive in accordance with N.J.A.C. 6A:32-7.3.

Permitted student records are those student records not mandated pursuant to N.J.A.C. 6A:32-7.3, but authorized by the Board to promote the student's educational welfare. The Board shall authorize the permitted records to be collected by adopting Policy and Regulation 8330, which will list such permitted records.



Maintenance and Security of Student Records

The Head of School or designee shall be responsible for the security of student records maintained in the school district **in accordance with the provisions of N.J.A.C. 6A:32-7.4. This** Policy and Regulation 8330 assure that access to **student** ~~such~~ records is limited to authorized persons.

Records for each individual student shall be maintained in a central file at the school.

Student health records, whether stored on paper or electronically, shall be maintained **in accordance with N.J.A.C. 6A:32-7.1(I)** ~~separately from other student records, until such time as graduation or termination, whereupon the health history and immunization record shall be removed from the student's health record and placed in the student's mandated record.~~ Records shall be accessible during the hours in which the school program is in operation.

Any district ~~internet~~ website shall not disclose any personally identifiable information about a student ~~without receiving prior written consent from the student's parent, in accordance with the provisions of N.J.S.A. 18A:36-35 and N.J.A.C. 6A:32-2.1~~ **Personally identifiable information means student names; student photos; student addresses; student e-mail addresses; student phone numbers; and locations and times of class trips.**

Access to Student Records

Only authorized organizations, agencies, or persons as defined in N.J.A.C. 6A:32-7.5 shall have access to student records, including student health records. Access to student records shall be provided to persons authorized such access under N.J.A.C. 6A:32-7.1 et seq. within ten days of a request, but prior to any review or hearing conducted in accordance with N.J.A.C. 6A.

The district may charge a reasonable fee for reproduction of student records, not to exceed the schedule of costs set forth at N.J.S.A. 47:1A-5, provided that the cost does not effectively prevent parents or adult students from exercising their rights under N.J.A.C. 6A:32-7 or other Federal and State rules and regulations regarding students with disabilities, including N.J.A.C. 6A:14.

The district shall control access to, disclosure of, and communication regarding information contained in student health records to assure access only to people permitted by Federal and State statute and regulations in accordance with N.J.A.C. 6A:32-7.5.



~~The school will charge a reasonable fee for reproduction, not to exceed the schedule of costs set forth in N.J.S.A. 47:1A-2, provided that the cost does not effectively prevent the parents or adult students from exercising their rights under N.J.A.C. 6A:32-7 or other Federal and State rules and regulations regarding students with disabilities, including N.J.A.C. 6A:14.~~

Access to and disclosure of a student's health record shall meet the requirements of ~~the~~ **FERPA** Family Education Rights and Privacy Act, 34 C.F.R. Part 99 (FERPA).

Only authorized organizations, agencies, or persons as defined in N.J.A.C. 6A:32-7.5 shall have access to student records, including student health records.

Nothing in N.J.A.C. 6A:32-7.1 et seq. or in Policy and Regulation 8330 shall be construed to prohibit school personnel from disclosing information contained in the student health record to students or adults in connection with an emergency, if such knowledge is necessary to protect the immediate health or safety of the student or other persons.

In complying with N.J.A.C. 6A:32-7 – Student Records, ~~the district individuals~~ shall adhere to requirements pursuant to N.J.S.A. 47:1A-10, the Open Public Records Act (OPRA) and **FERPA** 34 CFR Part 99, ~~the Family Educational Rights and Privacy Act (FERPA).~~

Conditions for Access to Student Records

All authorized organizations, agencies, and persons defined in N.J.A.C. 6A:32-7.1 et seq. shall have access to the records of a student subject to conditions outlined in N.J.A.C. 6A:32-7.6(a):.

Rights of Appeal for Parents and Adult Students

Student records are subject to challenge by parents and adult students on the grounds of inaccuracy, irrelevancy, **impermissible** ~~impermissive~~ disclosure, inclusion of improper information or denial of access to organizations, agencies, and persons in accordance with N.J.A.C. 6A:32-7.7(a).

To request a change in the **student** record or to request a stay of disclosure pending final determination of the challenged procedure, the parent or adult student shall follow the procedures pursuant to N.J.A.C. 6A:32-7.7(b).



Appeals relating to student records for students with disabilities shall be processed in accordance with the requirements of N.J.A.C. 6A:32-7.7(**cb**).

Regardless of the outcome of any appeal, a parent or adult student shall be permitted to place in the student record a statement commenting upon the information in the student record or setting forth any reasons for **contesting a portion of the student record, including the decision made in the appeal.** ~~disagreement with the decision made in the appeal.~~ Such statements **The parent's or adult student's statement** shall be maintained as part of the student record, as long as the contested portion of the **student** record is maintained. If the contested portion of the record is disclosed to any party, the statement commenting upon the information shall also be disclosed to that party.

Retention and Disposal of Student Records

A student record is considered to be incomplete and not subject to the provisions of the Destruction of Public Records Law, N.J.S.A. 47:3-15 et seq., while the student is enrolled in the ~~school~~ district. The **Board** ~~school district~~ shall retain the student health record and the health history and immunization record according to the School District Records Retention Schedule, as determined by the New Jersey State Records Committee.

Student records of currently enrolled students, other than **the records** ~~that~~ described in N.J.A.C. 6A:32-7.8(**fe**), may be disposed of after the information is no longer necessary to provide educational services to a student and in accordance with the provisions of N.J.A.C. 6A:32-7.8(**cb**).

Upon graduation or permanent departure of a student from the ~~school~~ district, the parent or adult student shall be notified in writing that a copy of the entire student record will be provided to them upon request. Information in student records, other than that described in N.J.A.C. 6A:32-7.8(**fe**), may be disposed of, but only in accordance with the Destruction of Public Records Law, N.J.S.A. 47:3-15 et seq. Such disposition shall be in accordance with the provisions of N.J.A.C. 6A:32-7.8(c)2.

No additions shall be made to the record after graduation or permanent departure without the prior written consent of the parent or adult student.

In accordance with N.J.A.C. 6A:32-7.8(**fe**), the ~~New Jersey public school~~ district of last enrollment, graduation, or permanent departure of the student from the ~~school~~ district shall keep for 100 years, a mandated record of a student's name, date of birth, name of parents, gender, health history and immunization, standardized assessment results, grades, attendance, classes attended, grade level completed, year completed, and years of attendance.



POLICY

LINK COMMUNITY CHARTER SCHOOL BOARD OF TRUSTEES

Operations
8330/Page 6 of 6
STUDENT RECORDS (M)

N.J.S.A. 18A:36-19; 18A:36-19.1; 18A:40-4; 18A:40-19
N.J.A.C. 6A:32-7.1; 6A:32-7.2; 6A:32-7.3; 6A:32-7.4; 6A:32-7.5;
6A:32-7.6; 6A:32-7.7; 6A:32-7.8
20 U.S.C. §8528

Adopted: 11 August 2014
Revised: 13 March 2017



R 8330 STUDENT RECORDS (M)

M

A. Definitions

1. “Access” means the right to view, make notes, and/or reproduce a student record.
2. “Adult student” means a person who is at least eighteen years of age, ~~or is attending an institution of postsecondary education,~~ or is an emancipated minor.
3. **“Days in membership” means the number of school days in session in which a student is enrolled. A student’s membership begins on the first possible day of attendance following enrollment during the school year, notwithstanding the actual day the student was recorded as present for the first time.**
4. **“Health history” means the record of a person’s past health events obtained in writing, completed by the individual or the individual’s physician.**
5. “Mandated student records” means student records that the school compile by State statute, regulation, or authorized administrative directive.
6. “Parent” means the natural or adoptive parent, legal guardian, surrogate **parent** appointed **pursuant** ~~according~~ to N.J.A.C. 6A:14-2.2, or a person acting in place of a parent (such as a grandparent or stepparent with whom the student lives or a person legally responsible for the student’s welfare). Unless parental rights have been terminated by a court of appropriate jurisdiction, the parent retains all rights **pursuant to** ~~under~~ N.J.A.C. 6A:32. In addition, a **resource family** ~~foster~~ parent may act as a parent **pursuant to** ~~under~~ the provisions of N.J.A.C. 6A:32 if the parent’s authority to make educational decisions on the student’s behalf has been terminated by a court of appropriate jurisdiction.
7. “Permitted student records” means records that the Board of Trustees has authorized, by resolution adopted at a regular public meeting, to be collected to promote the educational welfare of students.



8. “Personally identifiable information” means, but is not limited to:
- a. The student's name;
 - b. The name of the student's parent(s) or other family members;
 - c. The address of the student or the student's family;
 - d. The email address of the student, the student's parent(s), or other family members;
 - e. The telephone number of the student, the student's parent(s), or other family members;
 - f. A personal identifier, such as the student's Social Security number, student number, or biometric record;
 - g. A photo of the student;
 - h. The location and times of class trips;
 - i. Other indirect identifiers, such as the student's date of birth, place of birth, and mother's maiden name;
 - j. Other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community who does not have personal knowledge of the relevant circumstances to identify the student with reasonable certainty; or
 - k. Information requested by a person who the district, or private agency that provides educational services by means of public funds, reasonably believes knows the identity of the student to whom the student record relates.



9. “Physical examination” means the assessment of an individual’s health, in accordance with the requirements at N.J.A.C. 6A:16-2.2.
10. “School contact directory for official use” means a compilation by a district that includes the following information for each student: name, address, telephone number, date of birth, and school of enrollment. The directory may be provided for official use only to judicial, law enforcement, and medical personnel.
11. “Student discipline record” means information regarding all disciplinary actions taken against a student by a school district pursuant to N.J.S.A. 18A:36-25.1.b. and that is maintained in a student’s record.
12. “Student record” means information related to an individual student gathered within or outside the school and maintained within the school regardless of the physical form in which it is maintained. Essential in this definition is the idea that any information that is maintained for the purpose of second party review is considered a student record. Therefore, information recorded by certified school personnel solely as a memory aid, and not for the use of a second party, is excluded from this definition.
13. “Student information directory” means a publication of the Board of Trustees that information relating to a student. It shall be used only by authorized school personnel and for designated official use by judicial, law enforcement, and medical personnel and not for general public consumption. The information shall be the student’s name, grade level, date and place of birth, dates of attendance, major field of study, participation in officially recognized activities, weight and height relating to athletic team membership, degrees, awards, the most recent educational agency attended by the student, and other similar information. **In the absence of any “information related to an individual student,” the document(s) no longer meets the definition of “student record.”**

B. General Considerations (N.J.A.C. 6A:32-7.1)

1. The Board of Education shall compile and maintain student records and regulate access **in accordance with the Federal Educational Rights and Privacy Act (FERPA), 20 U.S.C. §1232g, and 34 CFR Part 99**, disclosure, or communication of information contained in **student educational** records



in a manner that assures the security of ~~the such~~ records in accordance with the provisions of N.J.A.C. 6A:32-7.1. ~~et seq.~~

2. Student records shall contain only such information as is relevant to the education of the student and is objectively based on the personal observations or knowledge of the certified school personnel who originate the record.
3. The school shall provide annual, written notification to parents, adult students, and emancipated minors of their rights in regard to student records and student participation in educational, occupational, and military recruitment programs. Copies of the applicable State and Federal laws and local policies shall be made available upon request. The school shall make every effort to notify parents and adult students in their dominant language.
4. A non-adult student may assert rights of access only through his or her parents. However, nothing in N.J.A.C. 6A:32-7 et seq. or in Policy or Regulation 8330 shall be construed to prohibit certified school personnel, from disclosing at in their discretion, from disclosing student records to non-adult students or to appropriate persons in connection with an emergency, if such knowledge is necessary to protect the health or safety of the student or other persons.
5. The parent or adult student shall have access to their own records and have access to or be specifically informed about only that portion of another student's record that contains information about his or her own child or himself or herself.
6. The Head of School or designee shall require all permitted student records of currently enrolled students to be reviewed annually by certified school personnel to determine the education relevance of the material contained therein. The reviewer shall cause data no longer descriptive of the student or educational program to be deleted from the records except that prior notice shall be given for classified students in accordance with N.J.A.C. 6A:14, Special Education. Such information shall be disposed of and not be recorded elsewhere. No record of any such deletion shall be made.



7. No liability shall be attached to any member, officer, or employee of the Board of Trustees permitting access or furnishing student records in accordance with N.J.A.C. 6A:32-7.1 et seq.
8. When the parent's or adult student's dominant language is not English or the parent or adult student is deaf, the school shall provide interpretation of the student's records in the dominant language of the parents or adult student.
9. Student health records shall be maintained separately from other student records and handled, according to the requirements of N.J.A.C. 6A:32-7.1 et seq., until such time as graduation or termination whereupon the health history and immunization record shall be removed from the student's health record and placed in the student's mandated record.

C. School Contact Directory

1. The Board of Trustees shall compile a school contact directory for official use, that is separate and distinct from the student information directory.
 - a. School personnel shall provide information from the school contact directory for official use only to judicial and law enforcement personnel, and to medical personnel currently providing services to the student in question.
 - b. Upon request from a court, other judicial agency, law enforcement agency, or medical service provider currently providing services to the student in question, school personnel shall promptly verify the enrollment of a student and provide the requester with all the information about that student that is contained in the school contact directory for official use.
2. To exclude any information from the school contact directory for official use, the parent, adult student or emancipated minor shall notify the Head of School or designee in writing.

D. Mandated and Permitted Student Records (N.J.A.C. 6A:32-7.3)

1. Mandated student records shall include the following:



- a. The student's name, address, telephone number, date of birth, name of parent(s), gender, standardized assessment results, grades, attendance, classes attended, grade level completed, and year completed and years of attendance;
 - b. Record of daily attendance;
 - c. Descriptions of student progress according to the system of student evaluation used in the school;
 - d. History and status of physical health compiled in accordance with State regulations, including results of any physical examinations given by qualified school employees and immunizations;
 - e. Records pursuant to rules and regulations regarding the education of students with disabilities; and
 - f. All other records required by N.J.A.C. 6A.
2. Permitted student records are those student records not mandated pursuant to N.J.A.C. 6A:32-7.3, but authorized by the Board to promote the student's educational welfare and include the following as authorized by this Board upon adoption of Policy and Regulation 8330. These records may include, but are not limited to:
 - a. Personally authenticated observations, assessments, ratings, and anecdotal reports recorded by teaching staff members in the performance of their professional responsibilities and intended for review by another person, provided the record is dated and signed by the originator. Information recorded solely as a memory aid for the originator becomes a student's record when it is reviewed by any other person, including a substitute;
 - b. Information, scores, and results obtained from standardized tests or by approved tests conducted by professional personnel;
 - c. Educationally relevant information provided by the parent, adult student or emancipated minor regarding the student's achievements or school activities;



- d. Any correspondence with the student and/or the student's parents;
- e. Emergency notification form;
- f. New student registration form;
- g. Withdrawal or transfer form;
- h. Records of disciplinary infractions, penalties, and disciplinary hearings;
- i. Records of the student's co-curricular and athletic activities and achievements;
- j. Class rank;
- k. Awards and honors;
- l. Notations of additional records maintained in a separate file;
- m. The statement from a student's parent or adult student regarding a contested portion of the record; and
- n. Entries indicating review of the file by an authorized person.

E. Maintenance and Security of Student Records (N.J.A.C. 6A:32-7.4)

- 1. The Head of School or designee shall be responsible for the security of student records maintained in the school and shall devise procedures/regulations for assuring that access to such records is limited to authorized persons. Policy and Regulation 8330 assures that access to such records is limited to authorized persons.
- 2. Records for each individual student may be stored either electronically or in paper format. When student records are stored electronically, proper security and backup procedures shall be administered. Paper records for each individual student shall be maintained in a central file at the school.
- 3. Student health records, whether stored on paper or electronically, shall be maintained separately from other student records, until such time as



graduation or termination whereupon the health history and immunization record shall be removed from the student's health record and placed in the student's mandated record. Records shall be accessible during the hours in which the school program is in operation.

4. Records shall be accessible during the hours in which the school program is in operation.
 5. Mandated student records required as part of programs established through State administered entitlement or discretionary funds from the U.S. Department of Education shall be maintained for a period of five years after graduation, termination from the school, or age twenty-three, whichever is longer, and shall be disposed of in accordance with N.J.S.A. 47:3-15 et seq.
 6. Any school Internet website shall not disclose any personally identifiable information about a student, in accordance with N.J.S.A. 18A:36-35.
- F. Access to Student Records
1. Only authorized organizations, agencies, or persons as defined in N.J.A.C. 6A:32-7.5 shall have access to student records, including student health records. Access to student records shall be provided to persons authorized such access under N.J.A.C. 6A:32-7.1 et seq. within ten days of a request, but prior to any review or hearing conducted in accordance with N.J.A.C. 6A.
 2. The school shall control access to, disclosure of, and communication regarding information contained in student health records to assure access only to those people permitted by Federal and State statute and regulations or stated in N.J.A.C. 6A:32-7.5(e) and section G. below.
 3. The school may charge a reasonable fee for reproduction of student records, not to exceed the schedule of costs set forth in N.J.S.A. 47:1A-2, provided that the cost does not effectively prevent the parents or adult students from exercising their rights under N.J.A.C. 6A:32-7 or other Federal and State rules and regulations regarding students with disabilities, including N.J.A.C. 6A:14.



4. Access to and disclosure of a student's health record shall meet the requirements of the Family Education Rights and Privacy Act, 34 C.F.R. Part 99 (FERPA).
- G. Authorized Organizations, Agencies, and Persons with Access to Student Records (N.J.A.C. 6A:7.5(e))

Access shall include only the following:

1. A student who has the written permission of a parent and the parent of a student under the age of eighteen whether or not the child resides with the parent except per N.J.S.A. 9:2-4:
 - a. The place of residence shall not be disclosed; and
 - b. Access shall not be provided if denied by a court.
2. Students at least sixteen years of age who are terminating their education in the school because they will graduate secondary school at the end of the term or no longer plan to continue their education.
3. An adult student and parent who has the written permission of such student, except that the parent shall have access without consent of the student as long as the student is financially dependent on the parent and enrolled in the public school system or if the student has been declared legally incompetent by a court of appropriate jurisdiction. The parent of the financially dependent adult student may not disclose information contained in the adult student's record to a second or third party without the consent of the adult student.
4. Certified school personnel who are assigned educational responsibility for the student shall have access to the general student record, but not to the student health record, except under conditions permitted in N.J.A.C. 6A:16-1.5.
5. Certified educational personnel who have assigned educational responsibility for the student and who are employed by agencies listed below shall have access to the general student record, but not to the student health record except under conditions permitted in N.J.A.C. 6:16-2.4:



- a. An approved private school for the disabled;
 - b. A State facility;
 - c. Accredited nonpublic schools in which students with educational disabilities have been placed according to N.J.S.A. 18A:46-14; or
 - d. Clinics and agencies approved by the Department of Education.
6. To fulfill its legal responsibility, the Board shall have has access through the Head of School or designee to information contained in a student's record. Information shall be discussed in executive session unless otherwise requested by the parent or adult student.
7. Secretarial and clerical personnel under the direct supervision of certified school personnel shall be permitted access to portions of the record to the extent necessary for the entry and recording of data and the conducting of routine clerical tasks. Access shall be limited only to student files in which such staff are directed to enter or record information and shall cease when the specific assigned task is completed.
8. Accrediting organizations in order to carry out their accrediting functions.
9. The Commissioner of Education and the New Jersey Department of Education staff members who are assigned responsibility that which necessitates the review of such records.
10. Officials of other district Boards of Education within the State of New Jersey or other educational agencies or institutions where the student is placed, registered, or seeks to enroll subject to the following conditions:
 - a. Original mandated student records that the school has been directed to compile by New Jersey statute, regulation, or authorized administrative directive shall be forwarded to the receiving school district with written notification to the parent or adult student;
 - b. Original mandated student records that a Board of Education has required shall be forwarded to the receiving school district only



with the written consent of the parent or adult student except where a formal sending-receiving relationship exists between the schools;

- c. All records to be forwarded, including disciplinary records as specified in N.J.S.A. 18A:36-19(a), shall be sent to the Head of School or designee of the school to which the student has transferred within ten school days after the transfer has been verified by the requesting school;
 - d. The Head of School or designee shall request in writing all student records from the school of last attendance within two weeks from the date that the student enrolls in the new school;
 - e. Upon request, the Head of School or designee of the school of last attendance shall upon request, provide a parent(s) or an adult student with a copy of the records disclosed to other educational agencies or institutions; and
 - f. Proper identification, such as a certified copy of the student's birth certificate or other proof of the child's identity pursuant to N.J.S.A. 18A:36-25.1, shall be requested at the time of enrollment in a new school.
- 11. Officials of the United States Department of Education assigned responsibilities that necessitate review of such records.
 - 12. Officers and employees of a State agency responsible for protective and investigative services for students referred to that agency, pursuant to N.J.S.A. 9:6-8.40. Wherever appropriate, the Board of Trustees shall ask the State agency for its cooperation in sharing the findings of an investigation.
 - 13. Agency caseworkers or other representatives of a State or local child welfare agency who have the right to access a student's case plan when the agency or organization is legally responsible, in accordance with State law, for the care and protection of the student, consistent with 20 U.S.C. § 1232g(b)(1)(L)
 - 14. Organizations, agencies, and persons from outside the school if they have the written consent of the parent or adult student. Organizations, agencies,



and persons shall not transfer student record information to a third party without the written consent of the parent or adult student.

15. Organizations, agencies, and individuals outside the school, other than those specified in N.J.A.C. 6A:32-7.5(e), upon the presentation of a court order.
16. Bona fide researchers who explain to the Head of School, the nature of the research project and the relevance of the records sought. Researchers shall also satisfy the Head of School or designee that the records will be used under strict conditions of anonymity and confidentiality. Such assurance shall be received in writing by the Head of School prior to the release of information to the researcher.
17. Nothing in N.J.A.C. 6A:32-7.1 et seq. and Policy and Regulation 8330 shall be construed to prohibit school personnel from disclosing information contained in the student health record to students or adults in connection with an emergency, if such knowledge is necessary to protect the immediate health or safety of the student or other persons; and
18. In complying with N.J.A.C. 6A:32-7.1 et seq., individuals shall adhere to requirements pursuant to N.J.S.A. 47:1A-1 et seq. - the Open Public Records Act (OPRA) and 20 U.S.C. § 1232g, 34 CFR Part 99 - the Family Educational Rights and Privacy Act (FERPA).

H. Conditions for Access to Student Records (N.J.A.C. 6A:32-7.6)

All authorized organizations, agencies, and persons defined in N.J.A.C. 6A:32-7.1 et seq. as listed below shall have access to the records of a student subject to the following conditions:

1. No student record shall be altered or disposed of during the time period between a request to review the record and the actual review of the record.
2. Authorized organizations, agencies, and persons from outside the school whose access requires the consent of parents or adult students shall submit to the Head of School or designee the request in writing together with any required authorization.



3. The Head of School or designee shall be present during the period of inspection to provide interpretation of the records where necessary and to prevent their alteration, damage, or loss. In every instance of inspection of student records by persons other than parents, student, or individuals who have assigned educational responsibility for the individual student, an entry shall be made in the student's record of the names of persons granted access, the reason access was granted, the time, and circumstances of inspection, the records studied and the purposes for which the data will be used.
 4. Prior to the disclosure of any student records to organizations, agencies, or persons outside the school pursuant to a court order, the Head of School or designee shall give the parent or adult student at least three days' notice of the name of the requesting agency and the specific records requested unless otherwise judicially instructed. Such notification shall be provided in writing if practicable. Only those records related to the specific purpose of the court order shall be disclosed.
 - a. Notice to the parent shall not be required when he or she is party to a court proceeding involving child abuse and neglect or dependency matters, consistent with 20 U.S.C. § 1232g(b)(2)(B).
 5. A record may be withheld from a parent or from an adult student only when the school obtains a court order or is provided with evidence that there is a court order revoking the right to access. Only that portion of the record designated by the court shall be withheld. When the school has or obtains evidence of such court order, the parent or adult student shall be notified in writing within five days of his or her request that access to the record has been denied, and that the person has the right to appeal this decision to the court issuing the order.
- I. Rights of Appeal for Parents and Adult Students (N.J.A.C. 6A:32-7.7)
1. Student records are subject to challenge by parents and adult students on grounds of inaccuracy, irrelevancy, ~~impermissible~~ **impermissible** disclosure, inclusion of improper information, or denial of access to organizations, agencies, and persons. The parent or adult student may seek to: expunge inaccurate, irrelevant, or otherwise improper information from the student's record; insert additional data as well as reasonable comments as to the meaning and/or accuracy of the records; and/or request



an immediate stay of disclosure pending final determination of the challenge procedure as described in N.J.A.C. 6A:32-7.7.

2. To request a change in the record or to request a stay of disclosure pending final determination of the challenged procedure, the process shall be as follows:
 - a. A parent or adult student shall notify in writing the Head of School of the specific issues relating to the student's record.
 - b. Within ten school days of notification, the Head of School or designee shall notify the parent or adult student of the school's decision.
 - c. If the school disagrees with the request, the Head of School or designee shall meet with the parent or adult student to resolve the issues set forth in the appeal.
 - d. If the matter is not satisfactorily resolved, the parent or adult student has ten school days to may appeal this decision to the Board of Trustees.
 - e. If an appeal is made to the Board of Trustees, a decision shall be rendered within twenty school days. The decision of the Board may be appealed to the Commissioner pursuant to N.J.S.A. 18A:6-9 and N.J.A.C. 6A:43, Controversies and Disputes.
 - f. At all stages of the appeal process, the parent or adult student shall be afforded a full and fair opportunity to present evidence relevant to the issue. A record of the appeal proceedings and outcome shall be made a part of the student's record with copies made available to the parent or adult student.
3. Appeals relating to the records of students with disabilities shall be processed in accordance with the requirements of I.2. above.
4. Regardless of the outcome of any appeal, a parent or adult student shall be permitted to place in the student record a statement commenting upon the information in the student's record or setting forth any reasons for disagreement with the decision made in the appeal.



- a. Such statements shall be maintained as part of the student's record as long as the contested portion of the record is maintained. If the contested portion of the record is disclosed to any party, the statement commenting upon the information shall also be disclosed to that party.

J. Retention and Disposal of Student Records (N.J.A.C. 6A:32-7.8)

1. A student's record is considered to be incomplete and not subject to the provisions of the Destruction of Public Records Law, N.J.S.A. 47:3-15 et seq., while the student is enrolled in the school.
 - a. The school shall retain the student's health record and the health history and immunization record according to the School Records Retention Schedule, as determined by the New Jersey State Records Committee.
2. Student records of currently enrolled students, other than the records that must be maintained for one hundred years as described in N.J.A.C. 6A:32-7.8(e) and 5 6. below, may be disposed of after the information is no longer necessary to provide educational services to a student.
 - a. Such disposition shall be accomplished only after written parental or adult student notification and written parental or adult student permission has been granted or after reasonable attempts of such notification and reasonable attempts to secure parental or adult student permission have been unsuccessful.
3. Upon graduation or permanent departure of a student from the school, the parent or adult student shall be notified in writing that a copy of the entire student's record will be provided to them upon request.
 - a. The parent or adult student shall be notified in writing that a copy of the entire student's record will be provided to them upon request.
 - b. Information in student records, other than the records that described in N.J.A.C. 6A:32-7.8(e) and 56. below, may be



disposed of, but only in accordance with the Destruction of Public Records Law, N.J.S.A. 47:3-15 et seq.

- c. Such disposition shall be accomplished only after written parental or adult student notification, and written parental or adult student permission has been granted, or after reasonable attempts at such notification and reasonable attempts to secure parental or adult student permission have been unsuccessful, and prior written authorization has been obtained from the New Jersey State Records Committee in the New Jersey Department of State.
4. No additions shall be made to the record after graduation or permanent departure without the prior written consent of the parent or adult student.
5. The New Jersey public school of last enrollment, graduation, or permanent departure of the student from the school shall keep for one hundred years a mandated record of a student's name, date of birth, name of parents, gender, health history and immunization, standardized assessment results, grades, attendance, classes attended, grade level completed, year completed, and years of attendance.

Adopted: 11 August 2014
Revised: 09 May 2017



R 8420.7 LOCKDOWN PROCEDURES (M)

M

In the event it is determined by the Principal or designee a circumstance or situation requires the school building's occupants to remain secure within the school building, the Principal or designee may implement lockdown procedures. The following procedures to shall be enacted during a lockdown **shall be included in the school district's plans, procedures, and mechanisms for school safety and security in accordance with the provisions of N.J.A.C. 6A:16-5.1 and Policy 8420** which shall begin with notification to the building's occupants that all occupants should commence lockdown procedures. The notification may be a public address announcement or may be a discreet notification depending on the circumstance or situation.

~~A. Procedures in the Event it is Determined a Lockdown is Warranted~~

1. The Principal and/or designee will immediately:

- a. ~~Inform the Head of School;~~
- b. ~~Contact local law enforcement;~~
- c. ~~Deactivate fire alarm pull stations without disengaging the fire sensors, if feasible, until law enforcement officials arrive on scene; and~~
- d. ~~Deactivate school bell systems, if feasible, until law enforcement officials arrive on scene.~~

2. The Principal and/or designee will also:

- a. ~~Communicate to any staff outside the building to stop pedestrians and vehicles, including school buses, from entering the school grounds;~~
- b. ~~Assign a staff member in the main office to maintain communication with classrooms and monitor status and, if needed,~~



REGULATION

LINK COMMUNITY CHARTER SCHOOL BOARD OF TRUSTEES

OPERATIONS
R 8420.7/Page 2 of 4
LOCKDOWN PROCEDURES (M)

- designate a staff member to meet and brief local law enforcement—
upon their arrival;
-
- c. ~~Determine, in consultation and with the approval of the Head of
School, the most appropriate means to communicate information to
be released to parents, community, and media; and~~
-
- d. ~~Will allow local law enforcement officials to control the scene—
upon their arrival.~~
-
- 3. ~~School staff members, upon receiving notice the school needs to be in a
lockdown situation, will:~~
-
- a. ~~Turn off all lights, close blinds/shades and turn off electronic
equipment;~~
-
- b. ~~Instruct students to be absolutely quiet and discourage the—
individual use of cellular telephones;~~
-
- c. ~~Instruct classroom occupants to get on the floor in a sitting or
crouching position and direct students away from doors and
windows wherever possible;~~
-
- d. ~~Close and lock doors and windows from inside the room, if
possible;~~
-
- e. ~~Secure all staff, students and visitors, including those from
hallways, behind locked doors, restrooms, gymnasiums, and other
non-classroom areas without risking their own safety or the safety
of others already secure;~~
-
- f. ~~Not permit anyone to leave a secured room or area until notified by
the Principal or designee or law enforcement officials; and~~
-
- g. ~~Ignore bells or alarms unless otherwise notified by the Principal or
designee or law enforcement officials.~~
-
- 4. ~~Any school staff member not supervising students at the time of the
lockdown notification should go to the nearest classroom or secure area to
assist other staff members with students. These staff members should—~~



REGULATION

LINK COMMUNITY CHARTER SCHOOL BOARD OF TRUSTEES

OPERATIONS
R 8420.7/Page 3 of 4
LOCKDOWN PROCEDURES (M)

~~ensure any students in hallways and other unsecured and open areas are taken to the nearest classroom and/or secured area.~~

- ~~5. Teachers shall take student attendance for the students within their secured area and report any additional students in the room and any missing students.~~
- ~~6. Office personnel should remain in the general office areas or any other area that can be secured from the inside. All office doors shall be locked and secured to prevent entrance by an outside intruder.~~
- ~~7. The building's occupants should remain in lockdown condition until an announcement indicating the lockdown is over.~~
- ~~8. Lockdown Procedures for Those in Exposed Areas - Physical education classes using outside facilities shall, under the direction of the teacher, report to the nearest school entrance and upon entering the building locate to a secure classroom or location within the building. If there is reason to believe these students may be at risk re-entering the building, the students may be directed to another secure location off school grounds and/or away from the building.~~

~~B. Procedures After Lockdown Situation is Brought Under Control~~

- ~~1. After the lockdown situation has been brought under control, the Principal or designee or law enforcement officials will communicate to building occupants the lockdown situation has ended.~~
- ~~2. Evacuation of the building after the lockdown situation has been declared under control shall be under the direction of the Principal or designee and law enforcement officials.~~
- ~~3. The Principal or designee, in consultation and with the approval of the Head of School, will coordinate family reuniting procedures.~~
- ~~4. The school will provide staff and other crisis response team members to provide counseling and support as needed.~~
- ~~5. The Principal or designee will debrief with local law enforcement and all other agencies involved in the school lockdown situation.~~



REGULATION

LINK COMMUNITY CHARTER SCHOOL BOARD OF TRUSTEES

OPERATIONS
R 8420.7/Page 4 of 4
LOCKDOWN PROCEDURES (M)

-
These lockdown procedures are recommended for implementation in the event it is determined a lockdown is needed. However, based on the circumstance or situation, the Principal or designee or law enforcement officials may modify these procedures if he/she determines modification is needed to best protect the building's occupants.
-

-
Critical Incident Response Procedures for School Administrators, Faculty and Staff – The New Jersey Office of Homeland Security and Preparedness and the New Jersey Department of Education – 2010

Adopted: 11 August 2014



R 8420.2 BOMB THREATS (M)

M

A bomb threat consists of a message regardless of the source or form or truth of the message, that someone has placed or intends to place in the school an explosive device or any material that will cause significant harm to persons in the school or damage to school property. **The procedures to be enacted when a bomb threat is received shall be included in the school district's plans, procedures, and mechanisms for school safety and security in accordance with the provisions of N.J.A.C. 6A:16-5.1 and Policy 8420.** ~~The bomb threat message may be a telephone call, written, e-mailed, rumored, graffiti or any other communication method.~~

A. ~~Procedures When a Bomb Threat is Received~~

-

1. ~~A bomb threat received by any school employee will be immediately relayed to the Principal or designee.~~
-
2. ~~A written bomb threat should be placed in a folder or a folded paper and should be handled as little as possible.~~
-
3. ~~If possible, a telephoned bomb threat should be transferred to the Principal or designee.~~
 - a. ~~The Principal or other person who talks to the caller will attempt to keep the caller on the line as long as possible to enhance the chance to identify the telephone caller.~~
 -
 - b. ~~The person talking to the caller should attempt to obtain, by direct questioning and by listening to background clues, and record in writing as much information as possible about:~~
 - (1) ~~The alleged bomb (e.g., its nature, size, specific location, what will cause detonation, detonation time);~~
 -
 - (2) ~~The caller (e.g., name, address, location, gender, age, background, motive);~~
 -



REGULATION

LINK COMMUNITY CHARTER SCHOOL BOARD OF TRUSTEES

OPERATIONS
R 8420.2/Page 2 of 5
BOMB THREATS (M)

~~(3) The identity of the person who placed the bomb, if the caller denies responsibility;~~

~~(4) The means by which the bomb was delivered to the site;~~

~~(5) The caller's voice (e.g., calm, angry, excited, slow, rapid, loud, slurred, distinct, familiarity); and~~

~~(6) Background sounds (e.g., street noises, music, office or factory machinery, animal noises, voices).~~

~~B. Procedures to be Used After a Bomb Threat is Received~~

~~1. The Principal or designee will immediately call:~~

~~a. The Police Department/local law enforcement;~~

~~b. The Fire Department; and~~

~~c. The Head of School's office.~~

~~2. If the Principal or designee determines there is reasonable cause to believe an explosive device is present and an immediate evacuation is warranted, the Principal or designee will order the immediate evacuation of the school building. The evacuation will be conducted as follows:~~

~~a. The fire drill alarm may include a building designated code to indicate that a bomb threat has been received;~~

~~b. If the Principal or designee determines that time permits, students will empty their lockers and leave them unlocked; and~~

~~c. School staff members and students will be evacuated to a waiting place at least 1000 feet from the school building and behind cover or to a predetermined area outside the school building.~~

~~3. If the Principal or designee determines an immediate evacuation is not warranted the building will not be immediately evacuated until law enforcement officials arrive on the scene and are provided control of the bomb threat situation.~~



REGULATION

LINK COMMUNITY CHARTER SCHOOL BOARD OF TRUSTEES

OPERATIONS
R 8420.2/Page 3 of 5
BOMB THREATS (M)

4. The Principal or designee will also:

- a. Prohibit the use of any electronic communication devices to include, but not be limited to cellular telephones and walkie-talkies;
- b. Ensure any school buses enroute to the school or other vehicles entering the school grounds are redirected to a designated alternative location pending further instructions from law enforcement officials;
- c. Notify and maintain contact with the Head of School regarding the communication to be released to parents, community and media; and
- d. Allow law enforcement officials to control the scene upon their arrival.

5. School staff members, upon receiving notice the school is being evacuated for a bomb threat, will:

- a. Direct students to gather personal belongings in the classroom or within their immediate area;
- b. Instruct students to not use any electronic communication device until instructed otherwise;
- c. Conduct a quick visual survey of their classrooms for any suspicious or unfamiliar objects and report such to the Principal or designee;
- d. Leave the windows and doors of their vacated rooms open and do not turn on or turn off any light or electrical switch;
- e. Take the student roster and the day's attendance;
- f. Lead their class or the students under their supervision upon receiving the evacuation notice to the evacuation area;



REGULATION

LINK COMMUNITY CHARTER SCHOOL BOARD OF TRUSTEES

OPERATIONS
R 8420.2/Page 4 of 5
BOMB THREATS (M)

- ~~g. Take attendance when arriving at the evacuation area and report any additional students or missing students to the Principal or designee;~~
- ~~-~~
- ~~h. Not allow any student to re-enter the building, leave the evacuation area, or be dismissed from school unless authorized by the Principal or designee or law enforcement officials; and~~
- ~~-~~
- ~~i. Not speak to the media or permit media to interview any student.~~
- ~~-~~
- ~~6. If law enforcement officials determine the building can be re-entered, the Principal or designee will order the building to be re-entered. The regular instructional program will be resumed as quickly as possible. If the bomb threat disruption has occurred late in the school day, the Principal may recommend to the Head of School that the school be closed and students dismissed.~~
- ~~-~~
- ~~7. In the event an explosive device is found in the school building or on school grounds threatening the safety of staff and students, the Principal or designee will:~~
 - ~~a. Work with law enforcement officials to ensure the continued safety of students and staff;~~
 - ~~-~~
 - ~~b. Notify school officials at the evacuation assembly locations of the situation that students will be released for the day; and~~
 - ~~-~~
 - ~~c. In consultation with the Head of School and law enforcement officials, will coordinate student dismissal procedures from the evacuation assembly areas and family notification and reunification protocols.~~
- ~~-~~
- ~~8. The school will provide staff and other crisis response team members to provide counseling and support as needed.~~
- ~~-~~
- ~~9. All bomb threat procedures will be conducted with seriousness and dispatch. It is the intention of these regulations that the school community be protected against harm without conferring notoriety on the person who threatens harm.~~
- ~~-~~



~~10. In the event an explosion occurs while the building is evacuated, the Principal or designee, in consultation with the Head of School and law enforcement officials, will coordinate student dismissal procedures from the evacuation assembly areas and family notification and reunification protocols.~~

~~11. The Principal will submit to the Head of School a written report of each bomb threat received, the steps taken in response, and the outcome of the threat.~~

~~These procedures are recommended for implementation in the event a bomb threat is received. However, based on the circumstance or situation, the Principal or designee or law enforcement officials may modify these procedures if it is determined modification is needed to best protect the building's occupants.~~

~~Critical Incident Response Procedures for School Administrators, Faculty and Staff – The New Jersey Office of Homeland Security and Preparedness and the New Jersey Department of Education – 2010~~

Adopted: 11 August 2014



R 8420.10 ACTIVE SHOOTER (M)

M

An active shooter or armed assault in a school building or on school grounds involves one or more individuals' intent on causing physical harm to students and school staff. Intruders may possess weapons or other harmful devices. **The procedures to be enacted during an active shooter or armed assault situation shall be included in the school district's plans, procedures, and mechanisms for school safety and security in accordance with the provisions of N.J.A.C. 6A:16-5.1 and Policy 8420.** ~~In an active shooter situation, one or more subjects who are believed to be armed has used or threatened to use a weapon to inflict serious bodily injury to another person and/or continues to do so while having unrestricted access to additional victims, their actions have demonstrated their intent to continuously harm others, and their overriding objective appears to be that of mass injury.~~

A. ~~Procedures in the Event of an Active Shooter in the School or on School Grounds~~

- ~~1. If the Principal or designee determines there is an active shooter in the school or on school grounds he/she will immediately:~~
 - ~~a. Order a lockdown of the school building. The notification may be a public address announcement or may be a discreet notification depending on the circumstance or situation;~~
 - ~~b. Contact local law enforcement;~~
 - ~~c. Inform the Head of School;~~
 - ~~d. Deactivate fire alarm pull stations without disengaging the fire sensors, if feasible, until law enforcement officials arrive on scene;~~
 - ~~e. Deactivate school bell systems, if feasible, until law enforcement officials arrive on scene; and~~
 - ~~f. Direct staff and students outside the building, if the active shooter is believed to be in the building, to move immediately to a predetermined evacuation assembly location and be prepared to evacuate the school site, if necessary.~~



REGULATION

LINK COMMUNITY CHARTER SCHOOL BOARD OF TRUSTEES

OPERATIONS
R 8420.10/Page 2 of 5
ACTIVE SHOOTER (M)

-
2. The Principal and/or designee will also:
-

a. ~~Communicate to any staff outside the building to stop pedestrians and vehicles, including school buses, from entering the school grounds;~~

b. ~~Assign a staff member in the main office to maintain communication with classrooms and monitor status and, if needed, designate a staff member to meet and brief local law enforcement upon their arrival;~~

c. ~~Determine, in consultation and with the approval of the Head of School, the most appropriate means to communicate information to be released to parents, community, and media; and~~

d. ~~Will allow local law enforcement officials to control the scene upon their arrival.~~

-
3. School staff members, upon receiving notice there may be an intruder or active shooter in the school building or on school grounds, will:
-

a. ~~If not already confirmed, upon first indication of an intruder or armed intruder will immediately notify the Principal or designee;~~

b. ~~Turn off all lights, close blinds/shades, and turn off electronic equipment;~~

c. ~~Instruct students to be absolutely quiet and not to use any individual electronic communication device;~~

d. ~~Instruct classroom occupants to get on the floor in a sitting or crouching position and direct students away from doors and windows wherever possible;~~

e. ~~Close and lock doors and windows from inside the room, if possible;~~

f. ~~Secure all staff, students, and visitors, including those in the hallways, behind locked doors, restrooms, gymnasiums, and other~~



REGULATION

LINK COMMUNITY CHARTER SCHOOL BOARD OF TRUSTEES

OPERATIONS
R 8420.10/Page 3 of 5
ACTIVE SHOOTER (M)

~~non-classroom building areas without risking their own safety or the safety of others already secure;~~

~~g. Not permit anyone to leave a secured room or area until notified by the Principal or designee or law enforcement officials; and~~

~~h. Ignore bells or alarms unless otherwise notified by the Principal or designee or law enforcement officials.~~

~~4. Any school staff member not supervising students at the time of the lockdown notification should go to the nearest classroom or secure area to assist other staff members with students. These staff members should ensure any person in hallways and other unsecured and open areas are taken to the nearest classroom and/or secured area.~~

~~5. Teachers shall take student attendance for the students within their secured area and report any additional students in the room and any missing students.~~

~~6. Office personnel should remain in the general office areas or any other area that can be secured. All office doors shall be locked and secured to prevent entrance by an outside intruder.~~

~~7. The building's occupants should remain in lockdown condition until an announcement indicating the lockdown is over.~~

~~8. Physical education classes using outside facilities, under the direction and supervision of the teacher, shall report to the nearest school entrance and upon entering the building locate to a secure classroom or location within the building. If there is reason to believe students outside the school building may be at risk re-entering the building, the students may be directed to another secure location off school grounds and/or away from the building.~~

~~9. The school may establish a predetermined code word or procedure for a staff member to communicate with the school office or administrative staff in the event an intruder enters a classroom or other secured area.~~

~~10. The Principal or designee may establish with local law enforcement officials a notification procedure in the event an active shooter or intruder~~



~~is believed to be in the school building. The notification procedure would alert law enforcement officials if a classroom or other secured area is safe and secure or if emergency assistance is needed. The procedure may be a color card system placing colored cards inside or outside doors or windows or any other procedure agreed to by the Principal and local law enforcement.~~

~~-~~
B. ~~Procedures After Active Shooter Situation is Brought Under Control~~
~~-~~

- ~~1. After the active shooter situation has been brought under control, the Principal or designee or law enforcement officials will communicate to building occupants the active shooter situation has ended.~~
- ~~2. Evacuation of the building after the active shooter situation has been declared under control shall be under the direction of the Principal or designee and law enforcement officials.~~
- ~~3. The Principal or designee, in consultation and with the approval of the Head of School, will coordinate family reunification procedures.~~
- ~~4. The school will provide staff and other crisis response team members to provide counseling and support as needed.~~
- ~~5. The Principal or designee will debrief with local law enforcement and all other agencies involved in the active shooter situation.~~
- ~~6. The Head of School, in consultation with the Principal and law enforcement officials, will determine when school can resume normal activities and will communicate this information to staff, parents, and the community.~~

~~-~~
These active shooter procedures are recommended for implementation in the event it is determined an active shooter may be in a school building or on school grounds. However, based on the circumstance or situation, the Principal or designee or law enforcement officials may modify these procedures if he/she determines modification is needed to best protect the building's occupants.
~~-~~
~~-~~



REGULATION

LINK COMMUNITY CHARTER SCHOOL BOARD OF TRUSTEES

OPERATIONS
R 8420.10/Page 5 of 5
ACTIVE SHOOTER (M)

~~Critical Incident Response Procedures for School Administrators, Faculty and Staff—The
New Jersey Office of Homeland Security and Preparedness and the New Jersey
Department of Education—2010~~

-

Adopted: 11 August 2014





Finance & Facilities Committee Report

March 12, 2023

I. Financial Review

a. Treasurer's Report:

- i. As of February 28, 2023, total operating cash on hand \$1,415,601.45


Bank Accounts

- **General Fund \$1,214,006**
All school operations expenses paid from General Fund & Special Revenue fund; rent, utilities, salaries, employee benefits, insurance, supplies & Title 1
- **Charter Escrow \$75,000**
State mandated security account
- **Enterprise Fund \$23,537**
Food services expenses, includes payroll labor & food purchases. Funding includes NSLP subsidies
- **Payroll \$34,345**
All salary expenses.
- **Payroll Agency \$55,735**
Employee contributions to benefit premiums, Pension, vision, dental & health insurances and flexible spending account
- **Student Activities \$12,951**
Student activities, aftercare
- **Unemployment \$25.00**

b. Secretary's Report:

- i. As of February 28, 2023
Expenditures include general operating and special revenue funds (federal, state and foundation grants)
 - \$4,120,676 in expenses have been paid
 - \$2,276,639 in encumbrances are pending request for payment
 - \$2,295,770 Restricted and unrestricted revenue available

Projected FY24 Budget

					
				Common	
Line				Size	2023-24
1	Enrollments				
2	District of Residence				184
3	Non-Resident District				196
4	Total Enrollment				380
5					
6	Beginning Fund Balance				2,105,310
7					
8	Revenues				
9	General Fund				
10					
11	Equalization/Local Levy Aid - Local Share			85.8%	6,083,978
12	Equalization/Local Levy Aid - State Share			0.0%	-
13	Total Equalization/Local Levy Aid (Lines 11,12)			85.8%	6,083,978
14	Categorical Aid				
15	Categorical Special Education Aid			4.1%	291,379
16	Categorical Security Aid			2.5%	174,039
17	Total Categorical Aid (Lines 15 and 16)			6.6%	465,418
18	Other State Revenue		FICA	3.2%	226,361
19	First Year Nonpublic Student Aid			0.0%	
20	Adjustment Aid			0.0%	-
21	Other State Revenue			0.0%	
22	Total Other State Aid (Lines 19 through 21)			3.2%	226,361
23	Other Revenue				
24	Total General Fund (Lines 13, 17, 22, 23)			96%	6,775,757
25	Restricted - Special Revenue Fund				
26	Revenue from State Sources:			0.0%	
27	Source:			0.0%	
28	Other:			0.0%	
29	Total State Projects (Lines 27, 28):			0.0%	
30	Revenue from Federal Sources:				
31	Source: NCLB			2.6%	185,619
32	Other: IDEA			1.0%	70,376
33	Total Federal Projects (Lines 31, 32):			3.6%	255,994
34	Revenues from Other Restricted Sources				
35	Source: Link Education Partners			0.8%	60,000
36	Source:			0.0%	
37	Other:			0.0%	
38	Total Other Sources (Lines 35, 36, 37):			0.8%	60,000
39	Total Special Revenue Fund (Lines 29, 33, 38)			4.46%	315,994
40	Total Revenues (Lines 24,39)			100%	7,091,751

Projected FY24 Budget

				Common	
Line				Size	2023-24
41	Expenditures-General Fund				
42	Instruction				
43	Salaries of Teachers			55.74%	2,832,953
44	Other Salaries for Instruction			0.00%	-
45	Purchased Professional/Technical Services			7.65%	389,050
46	Other Purchased Services			0.00%	-
47	General Supplies			1.26%	63,890
48	Textbooks			1.00%	50,575
49	Miscellaneous Expense			1.06%	54,000
50	Total Instructional Expense			66.71%	3,390,468
51	Administrative				
52	Salaries - Administration			11.7%	828,161
53	Salaries of Secretarial/Clerical Assistants			4.4%	309,864
54	Total Benefit Costs			16.0%	860,739
55	Purch. Professional/Tech.Serv.(Consultants)			0.0%	
55.1	Legal costs			0.5%	35,000
55.2	Other Purch. Professional/Tech Serv. (Consultants)			1.3%	91,260
56	Other Purchased Services			0.9%	67,300
57	Communications/Telephone			0.4%	30,385
58	Supplies and Materials			0.1%	7,000
59	Judgments Against Charter Schools			0.0%	
60	Interest on Current Loans			0.0%	
61	Interest for Lease Purchase Agreements			0.0%	
62	Mortgage Payments-Interest			0.0%	
63	Miscellaneous Expense			0.0%	2,400
64	Total Administrative Expense			3.29%	2,232,109
65	Support Services				
66	Salaries			4.62%	327,875
67	Purch. Professional/Tech. Serv.(Consultants)			1.11%	79,000
68	Other Purchased Services			2.75%	195,120
69	Rental of Land and Buildings			4.96%	352,000
70	Insurance for property, liability and fidelity			1.15%	81,260
71	Supplies and Materials			0.34%	23,800
72	Transportation - Other than to/from school			0.00%	
73	Reserved for future use			0.00%	
74	Energy Costs (Heat and Electricity)			1.22%	86,550
75	Miscellaneous Expense			0.07%	5,000
76	Total Support Services Expense			16.2%	1,150,605

Projected FY24 Budget

				Common	
Line				Size	2023-24
77	Capital Outlay				
78	Instructional Equipment			0.39%	27,500
79	Noninstructional Equipment			0.21%	15,000
80	Furniture & Fixtures			0.28%	20,000
81	Purchase of Land/Improvements			-	
82	Lease Purchase Agreements-Principal			-	
83	Mortgage Payments-Principal			-	-
84	Building Purchase other than Lease Purchase			-	-
85	Miscellaneous Expense			-	
86	Total Capital Outlay			0.88%	62,500
87	Total General Fund (Lines 50, 64, 76, 85)			87%	6,835,682
88	Expenditures-Special Revenue Fund			0.0%	
89	Restricted /Special Revenues Programs			0.0%	
90				0.0%	
91	State Projects:			0.0%	
92	Source:			0.0%	
93	Other:			0.0%	
94	Total State Projects:			0.0%	
95					
96	Federal Projects:				
97	Source:			2.6%	185,619
98	Other:			1.0%	70,376
99	Total Federal Projects:			3.6%	255,994
100	Other Restricted Expenditures:				
101	Source:			0.0%	
102	Source:			0.0%	
103	Other:			0.0%	
104	Total Other Sources:			0.0%	
105	Total Special Revenue Fund (Lines 93, 98, 103)			3.6%	255,994
106					
107	Total Expenditures (Lines 86, 104)			100.0%	7,091,676
108					
109	Ending Fund Balance (Lines 6 + 40 - 106)				2,105,385
	Fund balance change				75

Interim Balance Sheet

ASSETS AND RESOURCES

ASSETS		
101 Cash in checking account	\$ 1,138,687.54	
102-106 Other cash equivalents	\$ 75,000.00	
Total cash		\$ 1,213,687.54
111 Investments		\$ 0.00
114 Investment interest receivable		\$ 0.00
121 Tax levy receivable		\$ 4,304,388.24
Accounts receivable		
132 Interfund	\$ (10,685.84)	
141 Intergovernmental - state	\$ (1,805,212.25)	
142 Intergovernmental - federal	\$ 0.00	
143 Intergovernmental - other	\$ 0.00	
153 Other Accounts Receivable	\$ 0.00	
		\$ (1,815,898.09)
Loans receivable		
131 Interfund	\$ 0.00	
151 Other Loans Receivable	\$ 0.00	
		\$ 0.00
199 Other current assets		\$ 0.00
RESOURCES		
301 Estimated revenues (from adjusted budget)	\$ 6,311,314.00	
302 Less: revenues collected or accrued	\$ (6,270,246.32)	
		\$ 41,067.68
TOTAL ASSETS AND RESOURCES		\$ 3,743,245.37

LIABILITIES AND FUND EQUITY

LIABILITIES		
401 Interfund loans payable	\$	0.00
402 Interfund accounts payable	\$	0.00
411 Intergovernmental accounts payable - state	\$	0.00
412 Intergovernmental accounts payable - federal	\$	0.00
413 Intergovernmental accounts payable - other	\$	0.00
421 Accounts payable	\$	(426,500.45)
422 Judgments payable	\$	0.00
430 Compensated absences payable	\$	0.00
431 Contracts payable	\$	0.00
451 Loans payable	\$	0.00
461 Accrued Salaries and Benefits	\$	0.00
481 Deferred revenues	\$	0.00
499 Other current liabilities	\$	0.00
Total liabilities	\$	(426,500.45)

FUND EQUITY

Appropriated:

753 Reserve for encumbrances - current year				\$	2,132,399.52	
754 Reserve for encumbrances - prior year				\$	0.00	
760 Other reserves				\$	1,704,050.12	
771 Designated Fund Balance				\$	0.00	
772 Designated Fund Balance - ARRA/SEMI				\$	0.00	
601 Appropriations			\$	6,314,249.16		
602 Less: expenditures	\$	3,843,399.23				
603 Less: encumbrances	\$	2,132,399.52	\$	(5,975,798.75)	\$	338,450.41
Appropriations less expenditures						\$ 4,174,900.05

Unappropriated:

770 Fund Balance, July 1, 2022	\$	0.00	
303 Less: budgeted fund balance	\$	(2,935.16)	
Unappropriated fund balance			\$ (2,935.16)
Total fund equity			\$ 4,171,964.89

TOTAL LIABILITIES AND FUND EQUITY

\$ 3,745,464.44

RECAPITULATION OF FUND BALANCE - CURRENT YEAR ACTIVITY

	Budgeted	Actual	Variance
Appropriations	\$ 6,314,249.16	\$ 5,975,798.75	\$ 338,450.41
Less: Revenues	\$ (6,311,314.00)	\$ (6,270,246.32)	\$ (41,067.68)
Subtotal	\$ 2,935.16	\$ (294,447.57)	\$ 297,382.73
Less: adjustment to appropriations for Prior Year Encumbrances	\$ 0.00	\$ 0.00	\$ 0.00
Total current year budgeted fund balance	\$ 2,935.16	\$ (294,447.57)	\$ 297,382.73
Add: Unappropriated fund balance			\$ (2,935.16)
Total of budgeted and unappropriated fund balance			<u>\$ 294,447.57</u>

Revenues/Sources of Funds

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	(45,064.84)	48,000.00	2,935.16	(294,447.57)	297,382.73
52xx	From Transfers	0.00	0.00	0.00	0.00	0.00
1xxx	From Local Sources	5,432,284.00	0.00	5,432,284.00	5,452,477.54	(20,193.54)
2xxx	From Intermediate Sources	0.00	0.00	0.00	0.00	0.00
3xxx	From State Sources	879,030.00	0.00	879,030.00	817,768.78	61,261.22
4xxx	From Federal Sources	0.00	0.00	0.00	0.00	0.00
5xxx	From Other Sources	0.00	0.00	0.00	0.00	0.00
Grand Totals		6,266,249.16	48,000.00	6,314,249.16	5,975,798.75	338,450.41

Fund 11 (Current Expense Fund)

Account Group	Group Title	Original Bgt	New App/Tnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Instructional Expense		2,948,576.33	(102,500.00)	2,846,076.33	1,743,267.59	957,992.77	144,815.97	0.00
Administrative		2,126,354.19	102,500.00	2,228,854.19	1,245,367.35	838,673.10	144,813.74	0.00
Support Services		1,143,818.64	48,000.00	1,191,818.64	816,483.29	335,563.65	39,771.70	0.00
Grand Totals for fund 11:		6,218,749.16	48,000.00	6,266,749.16	3,805,118.23	2,132,229.52	329,401.41	0.00

Fund 12 (Capital Outlay Fund)

Account Group	Group Title	Original Bgt	New App/Tnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Capital Outlay		47,500.00	0.00	47,500.00	38,281.00	170.00	9,049.00	0.00
Grand Totals for fund 12:		47,500.00	0.00	47,500.00	38,281.00	170.00	9,049.00	0.00
Grand Totals for all Subfunds of Fund 10:		6,266,249.16	48,000.00	6,314,249.16	3,843,399.23	2,132,399.52	338,450.41	0.00

Revenues Summary

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	(45,064.84)	48,000.00	2,935.16	(294,447.57)	297,382.73
10-1200-000-011	Equalization/Lcl Lvy Aid-Local	805,712.00	0.00	805,712.00	805,712.00	0.00
10-1200-000-012	Equalization/Lcl Lvy Aid-State	4,566,572.00	0.00	4,566,572.00	4,566,572.00	0.00
10-1510-000-023	Interest	0.00	0.00	0.00	0.00	0.00
10-1900-000-023	Other Sources	0.00	0.00	0.00	0.00	0.00
10-1920-000-023	Contributions/Donations	60,000.00	0.00	60,000.00	60,000.00	0.00
10-1920-001-023	Fundraising	0.00	0.00	0.00	0.00	0.00
10-1980-000-023	Refund of Prior Yr Exp	0.00	0.00	0.00	0.00	0.00
10-1990-000-023	Miscellaneous Revenue	0.00	0.00	0.00	20,193.54	(20,193.54)
10-3100-000-012	Equalization/Lcl Lvy Aid-State	0.00	0.00	0.00	0.00	0.00
10-3130-000-015	Categorical Aid - Spec Ed	268,905.00	0.00	268,905.00	268,905.00	0.00
10-3177-000-016	Categorical Security Aid	172,996.00	0.00	172,996.00	172,996.00	0.00
10-3190-000-021	Other Unrestricted State Aid	283,320.00	0.00	283,320.00	283,320.00	0.00
10-3195-000-021	Consolidated Aid	0.00	0.00	0.00	0.00	0.00
10-3902-000-000	FICA/TPAF Reimbursement	153,809.00	0.00	153,809.00	92,547.78	61,261.22
10-4210-000-023	Federal Charter School Grant	0.00	0.00	0.00	0.00	0.00
Grand Totals		6,266,249.16	48,000.00	6,314,249.16	5,975,798.75	338,450.41

Minimum Expense General Ledger Report**Fund 11 (Current Expense Fund)**

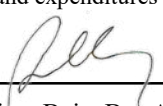
Expend. Account #	Account Title	Original Bgt	New App/Tmsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
11-110-100-101	Kindergarten - Sal of Teachers	442,999.40	(72,500.00)	370,499.40	112,368.08	247,631.92	10,499.40	0.00
11-120-100-101	Grade 5 Teacher	304,561.02	(60,000.00)	244,561.02	72,050.76	172,510.26	0.00	0.00
11-130-100-101	Grade 7-8 Teacher	1,502,206.75	(100,000.00)	1,402,206.75	987,636.65	414,570.10	0.00	0.00
11-190-100-106	Oth Sal for Inst	0.00	0.00	0.00	0.00	0.11	(0.11)	0.00
11-190-100-320	Purch Prof Svcs	281,750.16	60,000.00	341,750.16	259,237.72	10,900.37	71,612.07	0.00
11-190-100-610	General Supplies	63,390.00	0.00	63,390.00	28,715.45	24,926.44	9,748.11	0.00
11-190-100-640	Textbooks	47,450.00	0.00	47,450.00	21,469.18	16,345.50	9,635.32	0.00
11-190-100-890	Miscellaneous Expense	54,000.00	0.00	54,000.00	17,866.50	8,344.00	27,789.50	0.00
11-200-100-101	Special Education Teacher	212,219.00	0.00	212,219.00	149,454.93	62,764.07	0.00	0.00
11-421-100-105	Stipends	40,000.00	70,000.00	110,000.00	94,468.32	0.00	15,531.68	0.00
Instructional Expense		2,948,576.33	(102,500.00)	2,846,076.33	1,743,267.59	957,992.77	144,815.97	0.00
11-000-230-100	Salaries	1,079,286.05	(35,000.00)	1,044,286.05	579,291.12	475,139.28	(10,144.35)	0.00
11-000-230-300	Purch Prof/Tech Svc	70,490.00	60,000.00	130,490.00	80,979.38	49,510.62	0.00	0.00
11-000-230-331	Judgements Against Charters	35,000.00	0.00	35,000.00	17,808.62	9,926.38	7,265.00	0.00
11-000-230-332	Audit Fees	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00	0.00
11-000-230-530	Communications/Telephone	34,585.00	0.00	34,585.00	20,335.07	10,114.92	4,135.01	0.00
11-000-230-590	Other Purchased Services (400-500 Series)	68,800.00	0.00	68,800.00	33,892.36	7,007.51	27,900.13	0.00
11-000-230-610	Supplies & Materials	7,000.00	0.00	7,000.00	961.00	284.00	5,755.00	0.00
11-000-230-890	Miscellaneous Expense	2,400.00	5,000.00	7,400.00	3,119.57	1,662.00	2,618.43	0.00
11-000-291-230	Benefits - SS & Medicare	278,531.39	0.00	278,531.39	171,914.60	106,616.79	0.00	0.00
11-000-291-232	Benefits - NJ State Pension	124,816.00	15,753.00	140,569.00	0.00	140,569.00	0.00	0.00
11-000-291-250	State Unemployment Ins	55,502.00	(15,753.00)	39,749.00	3,376.63	21,623.37	14,749.00	0.00
11-000-291-260	Benefits - Workman's Comp	32,300.00	0.00	32,300.00	25,793.00	6,507.00	0.00	0.00
11-000-291-270	Benefits - Health Insurance	314,343.75	0.00	314,343.75	234,255.62	7,552.61	72,535.52	0.00
11-000-291-290	Benefits - FlexSpending Fees	3,300.00	72,500.00	75,800.00	73,640.38	2,159.62	0.00	0.00
Administrative		2,126,354.19	102,500.00	2,228,854.19	1,245,367.35	838,673.10	144,813.74	0.00
11-000-216-300	Purch Prof/Tech Svc	71,000.00	(2,500.00)	68,500.00	23,887.50	22,337.50	22,275.00	0.00
11-000-240-110	Supp Svcs - Salaries	322,388.64	0.00	322,388.64	208,510.51	113,878.13	0.00	0.00
11-000-240-500	Other Purchased Services (400-500 Series)	201,820.00	0.00	201,820.00	143,175.71	49,547.36	9,096.93	0.00
11-000-262-441	Rental of Land & Bldgs	352,000.00	48,000.00	400,000.00	299,999.97	100,000.03	0.00	0.00
11-000-262-520	Insurance	81,260.00	0.00	81,260.00	76,268.81	1,027.19	3,964.00	0.00
11-000-262-610	Supplies & Materials	23,800.00	0.00	23,800.00	17,400.21	4,399.79	2,000.00	0.00
11-000-262-620	Energy Costs	86,550.00	0.00	86,550.00	42,935.93	43,614.07	0.00	0.00
11-000-262-890	Miscellaneous Expense	5,000.00	2,500.00	7,500.00	4,304.65	759.58	2,435.77	0.00
Support Services		1,143,818.64	48,000.00	1,191,818.64	816,483.29	335,563.65	39,771.70	0.00
Grand Totals for fund 11:		6,218,749.16	48,000.00	6,266,749.16	3,805,118.23	2,132,229.52	329,401.41	0.00

Fund 12 (Capital Outlay Fund)

Expend. Account #	Account Title	Original Bgt	New App/Tmsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
12-000-100-730	Instructional Equipment	47,500.00	0.00	47,500.00	38,281.00	170.00	9,049.00	0.00
Capital Outlay		47,500.00	0.00	47,500.00	38,281.00	170.00	9,049.00	0.00
Grand Totals for fund 12:		47,500.00	0.00	47,500.00	38,281.00	170.00	9,049.00	0.00

Grand Totals for all Subfunds of Fund 10:	6,266,249.16	48,000.00	6,314,249.16	3,843,399.23	2,132,399.52	338,450.41	0.00
--	---------------------	------------------	---------------------	---------------------	---------------------	-------------------	-------------

Pursuant to N.J.A.C. 6A:23A-16.10(c)3, I certify that as of the date of this report no budgetary line item account has encumbrances and expenditures which in total exceed the line item appropriation in violation of 6A:23A-16.10(a).



Birna Baje, Bus Adm/Bd Sec

3/11/23

Date

Interim Balance Sheet**ASSETS AND RESOURCES**

ASSETS		
101 Cash in checking account	\$ 75,318.82	
102-106 Other cash equivalents	\$ 0.00	
Total cash		\$ 75,318.82
111 Investments		\$ 0.00
114 Investment interest receivable		\$ 0.00
121 Tax levy receivable		\$ 0.00
Accounts receivable		
132 Interfund	\$ 230,293.75	
141 Intergovernmental - state	\$ (46,328.00)	
142 Intergovernmental - federal	\$ (401,903.30)	
143 Intergovernmental - other	\$ 0.00	
153 Other Accounts Receivable	\$ 0.00	
		\$ (217,937.55)
Loans receivable		
131 Interfund	\$ 0.00	
151 Other Loans Receivable	\$ 0.00	
		\$ 0.00
199 Other current assets		\$ 0.00
RESOURCES		
301 Estimated revenues (from adjusted budget)	\$ 0.00	
302 Less: revenues collected or accrued	\$ (208,319.13)	
		\$ (208,319.13)
TOTAL ASSETS AND RESOURCES		\$ (350,937.86)

LIABILITIES AND FUND EQUITY

LIABILITIES		
401 Interfund loans payable	\$ 0.00	
402 Interfund accounts payable	\$ 0.00	
411 Intergovernmental accounts payable - state	\$ 0.00	
412 Intergovernmental accounts payable - federal	\$ 0.00	
413 Intergovernmental accounts payable - other	\$ 0.00	
421 Accounts payable	\$ (73,660.79)	
422 Judgments payable	\$ 0.00	
430 Compensated absences payable	\$ 0.00	
431 Contracts payable	\$ 0.00	
451 Loans payable	\$ 0.00	
481 Deferred revenues	\$ 0.00	
499 Other current liabilities	\$ 0.00	
Total liabilities		\$ (73,660.79)

FUND EQUITY

Appropriated:

753 Reserve for encumbrances - current year			\$	144,240.01		
754 Reserve for encumbrances - prior year			\$	0.00		
760 Other reserves			\$	0.00		
771 Designated Fund Balance			\$	0.00		
601 Appropriations		\$	2,378,836.60			
602 Less: expenditures	\$	277,277.07				
603 Less: encumbrances	\$	144,240.01	\$	(421,517.08)	\$	1,957,319.52
Appropriations less expenditures					\$	2,101,559.53
Unappropriated:						
770 Fund Balance, July 1, 2022			\$	0.00		
303 Less: budgeted fund balance			\$	(2,378,836.60)		
Unappropriated fund balance					\$	(2,378,836.60)
Total fund equity					\$	(277,277.07)
TOTAL LIABILITIES AND FUND EQUITY					\$	(350,937.86)

Revenues/Sources of Funds

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Info Only	Revenue Req'd to Balance	2,378,836.60	0.00	2,378,836.60	213,197.95	2,165,638.65
52xx	From Transfers	0.00	0.00	0.00	0.00	0.00
1xxx	From Local Sources	0.00	0.00	0.00	0.00	0.00
2xxx	From Intermediate Sources	0.00	0.00	0.00	0.00	0.00
3xxx	From State Sources	0.00	0.00	0.00	0.00	0.00
4xxx	From Federal Sources	0.00	0.00	0.00	0.00	0.00
5xxx	From Other Sources	0.00	0.00	0.00	0.00	0.00
Grand Totals		2,378,836.60	0.00	2,378,836.60	421,517.08	1,957,319.52

Fund 20 (Special Revenue Fund)

Account Group	Group Title	Original Bgt	New App/Tnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Title IA - Improving Basic Pgms		241,091.00	0.00	241,091.00	120,474.29	51,623.25	68,993.46	0.00
IDEA Part B		81,177.00	0.00	81,177.00	23,835.36	21,164.64	36,177.00	0.00
ESSER II		495,383.00	0.00	495,383.00	54,640.04	0.00	440,742.96	0.00
Mental Health		45,000.00	0.00	45,000.00	17,869.50	27,130.50	0.00	0.00
ARP ESSER		949,658.63	0.00	949,658.63	0.00	0.00	949,658.63	0.00
ARP ESSER-Accelerated Learning Coaching		50,000.00	0.00	50,000.00	0.00	0.00	50,000.00	0.00
ARP-ESSER Evidence Based Summer		40,000.00	0.00	40,000.00	0.00	0.00	40,000.00	0.00
Emergent Grants		16,708.50	0.00	16,708.50	0.00	0.00	16,708.50	0.00
Charter Grant		459,818.47	0.00	459,818.47	60,457.88	44,321.62	355,038.97	0.00
Grand Totals for fund 20:		2,378,836.60	0.00	2,378,836.60	277,277.07	144,240.01	1,957,319.52	0.00

Revenues Summary

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Info Only	Revenue Req'd to Balance	2,378,836.60	0.00	2,378,836.60	213,197.95	2,165,638.65
20-3257-000-000	SDA Emerg. Needs & Cap. Maint.	0.00	0.00	0.00	0.00	0.00
20-4411-231-032	Title I	0.00	0.00	0.00	0.00	0.00
20-4413-234-032	Title I C/O	0.00	0.00	0.00	0.00	0.00
20-4415-260-032	Title VI	0.00	0.00	0.00	0.00	0.00
20-4416-261-032	Title VI C/O	0.00	0.00	0.00	0.00	0.00
20-4421-250-032	IDEA	0.00	0.00	0.00	0.00	0.00
20-4422-251-032	IDEA C/O	0.00	0.00	0.00	0.00	0.00
20-4451-270-032	Title II A	0.00	0.00	0.00	0.00	0.00
20-4452-272-032	Title II D	0.00	0.00	0.00	0.00	0.00
20-4453-271-032	Title II C/O	0.00	0.00	0.00	0.00	0.00
20-4471-280-032	Title IV	0.00	0.00	0.00	0.00	0.00
20-4473-281-032	Title IV C/O	0.00	0.00	0.00	0.00	0.00
20-4475-290-032	Title V	0.00	0.00	0.00	0.00	0.00
20-4530-000-000	CARES Act	0.00	0.00	0.00	0.00	0.00
20-4531-000-000	Digital Divide	0.00	0.00	0.00	0.00	0.00
20-4534-000-000	CRRSA Act - ESSER II	0.00	0.00	0.00	0.00	0.00
20-4535-000-000	CRRSA Act - ESSER II	0.00	0.00	0.00	0.00	0.00
20-4536-000-000	CRRSA - Mental Health Grant	0.00	0.00	0.00	0.00	0.00
20-4537-000-000	ACSERS Program	0.00	0.00	0.00	0.00	0.00
20-4540-000-000	ARP-ESSER	0.00	0.00	0.00	0.00	0.00
20-4541-000-000	ESSER-Accel Lrn Coach&Ed Sup	0.00	0.00	0.00	0.00	0.00
20-4542-000-000	ESSER Summer Learn&Enrich Ac	0.00	0.00	0.00	0.00	0.00
20-4543-000-000	ESSER-Cmpr Beyond Sch Day Ac	0.00	0.00	0.00	0.00	0.00
20-5000-000-035	Link Education Partners	0.00	0.00	0.00	0.00	0.00
20-6000-000-	Special Education Grant	0.00	0.00	0.00	0.00	0.00
20-6000-000-000	Charter School Grant	0.00	0.00	0.00	208,319.13	(208,319.13)
Grand Totals		2,378,836.60	0.00	2,378,836.60	421,517.08	1,957,319.52

Minimum Expense General Ledger Report**Fund 20 (Special Revenue Fund)**

Expend. Account #	Account Title	Original Bgt	New App/Tnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
20-231-100-100	Title I Sal for Inst	0.00	0.00	0.00	38,853.00	0.00	(38,853.00)	0.00
20-231-100-300	Purchased Services	200,000.00	0.00	200,000.00	53,390.67	51,556.63	95,052.70	0.00
20-231-100-600	Supplies	41,091.00	0.00	41,091.00	28,230.62	66.62	12,793.76	0.00
Title IA - Improving Basic Pgms		241,091.00	0.00	241,091.00	120,474.29	51,623.25	68,993.46	0.00
20-250-200-300	Professional Services	81,177.00	0.00	81,177.00	23,835.36	21,164.64	36,177.00	0.00
IDEA Part B		81,177.00	0.00	81,177.00	23,835.36	21,164.64	36,177.00	0.00
20-483-100-101	Instruction- Sal of Teacher	265,473.00	0.00	265,473.00	54,640.04	0.00	210,832.96	0.00
20-483-100-300	Purchased Services-Instruction	123,721.00	0.00	123,721.00	0.00	0.00	123,721.00	0.00
20-483-100-600	Instructional Supplies	106,189.00	0.00	106,189.00	0.00	0.00	106,189.00	0.00
ESSER II		495,383.00	0.00	495,383.00	54,640.04	0.00	440,742.96	0.00
20-485-200-300	CRRSA - Mental Health Grant	45,000.00	0.00	45,000.00	17,869.50	27,130.50	0.00	0.00
Mental Health		45,000.00	0.00	45,000.00	17,869.50	27,130.50	0.00	0.00
20-487-100-101	Instruction- Sal of Teacher	390,000.00	0.00	390,000.00	0.00	0.00	390,000.00	0.00
20-487-100-600	Instructional Supplies	36,416.97	0.00	36,416.97	0.00	0.00	36,416.97	0.00
20-487-200-200	ARP-ESSER Grant Program	83,724.72	0.00	83,724.72	0.00	0.00	83,724.72	0.00
20-487-200-600	ARP-ESSER Grant Program	43,374.94	0.00	43,374.94	0.00	0.00	43,374.94	0.00
20-487-400-720	ARP-ESSER Grant Program	396,142.00	0.00	396,142.00	0.00	0.00	396,142.00	0.00
ARP ESSER		949,658.63	0.00	949,658.63	0.00	0.00	949,658.63	0.00
20-488-100-300	Purchased Services-Instruction	50,000.00	0.00	50,000.00	0.00	0.00	50,000.00	0.00
ARP ESSER-Accelerated Learning Coaching		50,000.00	0.00	50,000.00	0.00	0.00	50,000.00	0.00
20-489-100-300	Purchased Services-Instruction	40,000.00	0.00	40,000.00	0.00	0.00	40,000.00	0.00
ARP-ESSER Evidence Based Summer		40,000.00	0.00	40,000.00	0.00	0.00	40,000.00	0.00
20-492-200-400	SDA Emerg. Needs & Cap. Maint.	16,708.50	0.00	16,708.50	0.00	0.00	16,708.50	0.00
Emergent Grants		16,708.50	0.00	16,708.50	0.00	0.00	16,708.50	0.00
20-500-100-101	Salaries	150,000.00	0.00	150,000.00	0.00	0.00	150,000.00	0.00
20-500-100-600	Supplies	116,500.00	0.00	116,500.00	35,602.23	12,972.62	67,925.15	0.00
20-500-200-104	Salary	0.00	0.00	0.00	24,855.65	0.00	(24,855.65)	0.00
20-500-200-200	Benefits	15,752.00	0.00	15,752.00	0.00	0.00	15,752.00	0.00
20-500-200-300	Benefits	169,500.00	0.00	169,500.00	0.00	0.00	169,500.00	0.00
20-500-200-800	Other Objects	8,066.47	0.00	8,066.47	0.00	31,349.00	(23,282.53)	0.00
Charter Grant		459,818.47	0.00	459,818.47	60,457.88	44,321.62	355,038.97	0.00
Grand Totals for fund 20:		2,378,836.60	0.00	2,378,836.60	277,277.07	144,240.01	1,957,319.52	0.00

Pursuant to N.J.A.C. 6A:23A-16.10(c)3, I certify that as of the date of this report no budgetary line item account has encumbrances and expenditures which in total exceed the line item appropriation in violation of 6A:23A-16.10(a).



Bima Baje, Bus Adm/Bd Sec

3/11/23

Date

**REPORT OF THE TREASURER
TO THE BOARD OF TRUSTEES
LINK COMMUNITY CHARTER SCHOOL
ALL FUNDS**

FOR THE MONTH ENDING FEBRUARY 28, 2023

		CASH REPORT			
FUNDS		(1) Beginning Cash Balance	(2) Cash Receipts/Transfers This Month	(3) Cash Disbursements/Transfers This Month	(4) Ending Cash Balance (1) + (2) - (3)
	GOVERNMENTAL FUNDS				
1	General Fund - Fund 10 - Operating	\$ 644,433.27	\$ 812,898.06	\$ 343,499.44	\$ 1,113,831.89
2	Charter Escrow	75,000.00	-	-	\$ 75,000.00
2	Special Revenue Fund - Fund 20	60,671.74	46,328.00	6,825.27	100,174.47
3	Total governmental funds (Lines 1 thru 2)	780,105.01	859,226.06	350,324.71	1,289,006.36
	ENTERPRISE FUND				
4	Food Service	23,536.87	-	-	23,536.87
	Total Enterprise funds (Lines 4)	23,536.87	-	-	23,536.87
	TRUST & AGENCY FUNDS				
5	Payroll Account	11,799.34	160,312.35	137,766.38	34,345.31
6	Payroll Agency	43,685.30	20,332.28	8,282.27	55,735.31
7	Unemployment	25.00	-	-	25.00
8	Student Activity Account	12,952.60	-	-	12,952.60
9	Total Trust & Agency Funds (Lines 5 thru 8)	68,462.24	180,644.63	146,048.65	103,058.22
10	Total All Funds (Lines 3, 4 and 9)	\$ 872,104.12	\$ 1,039,870.69	\$ 496,373.36	\$ 1,415,601.45

Prepared and Submitted By:

Leslie Baynes
Chief Operating Officer

3/11/2023

Date

**LINK COMMUNITY CHARTER SCHOOL
RECONCILIATION OF BOARD SECRETARY'S REPORT (A-148)
AND TREASURER'S REPORT (A-149)
FOR THE MONTH ENDING FEBRUARY 28, 2023**

<u>Fund</u>		
10.101	General fund - Regular Account	\$ 1,113,831.89
10.106	Charter Escrow	75,000.00
20.101	Special Revenue Fund	100,174.47
60.101	Enterprise Fund	23,536.87
90.101	Payroll Account	34,345.31
90.103	Unemployment	25.00
91.101	Agency Account	55,735.31
95.101	Student Activity Account	12,952.60
		<hr/>
Total Board Secretary's Records - A-148		1,415,601.45
Total Funds per Treasurer's Report		<hr/> 1,415,601.45 <hr/>
Difference		<hr/> \$ - <hr/>

LINK COMMUNITY CHARTER SCHOOL
TD Bank
OPERATING ACCOUNT - 430-2520237
FOR THE MONTH ENDING FEBRUARY 28, 2023

	<u>BANK</u>	<u>BOOKS</u> <u>G/FUND</u>	<u>BOOKS</u> <u>S/REVENUE</u>	<u>BOOKS</u> <u>TOTAL</u>
BALANCE BEG. OF MONTH	\$ 836,398.02	\$ 644,433.27	\$ 60,671.74	\$ 705,105.01
<u>Additions</u>				
Deposits	859,226.06	812,898.06	46,328.00	859,226.06
Total Receipts	859,226.06	812,898.06	46,328.00	859,226.06
<u>Deductions</u>				
Cash Disbursements	275,043.61	343,499.44	6,825.27	350,324.71
Total Disbursements	275,043.61	343,499.44	6,825.27	350,324.71
<u>BALANCE END OF MONTH</u>	1,420,580.47			
<u>RECONCILIATION</u>				
Less--Outstanding checks	206,574.11			
Deposit in transit				
ADJUSTED BALANCE END OF MONTH	\$ 1,214,006.36	\$ 1,113,831.89	\$ 100,174.47	\$ 1,214,006.36

The following checks are outstanding after this statement period:

<u>Date</u>	<u>Check #</u>	<u>Vendor</u>	<u>Amount</u>	<u>Comment</u>
09/11/2020	03779	RESOURCES FOR EDUCATORS	\$0.00	Prior Year Check
01/07/2021	03897	City of Newark Division of Water	\$560.65	Prior Year Check
03/04/2021	03968	Gordon & Rees	\$1,537.00	Prior Year Check
05/10/2021	04061	Window Repair Systems, Inc.	\$8,610.00	Prior Year Check
02/23/2022	04472	E.A. Services Corporation	\$0.00	Prior Year Check
08/06/2021	04144	AT&T Mobility	\$7,992.97	Prior Year Check
03/14/2022	04470	La Hermosa Church	\$500.00	Prior Year Check
06/08/2022	04555	AT&T Mobility	\$7,682.19	Prior Year Check
08/16/2022	04660	Worrall Communications Newspapers, Inc.	\$53.84	
01/09/2023	04880	Jessica Bloom	\$2,219.07	
01/11/2023	04885	MACHADO LAW GROUP	\$560.00	
01/12/2023	04886	Motivated Security Services, Inc.	\$6,196.24	
01/25/2023	04889	Dr. Kia Grundy	\$3,000.00	
01/26/2023	04890	Digital Arts Imaging	\$745.00	
01/26/2023	04891	AT&T Teleconference Services	\$30.98	
01/27/2023	04895	Charles Nechtem Associates, Inc.	\$583.32	
01/30/2023	04899	Catapult Learning, LLC	\$12,942.52	
01/30/2023	04901	New Jersey Manufacturers Insurance Compai	\$2,828.00	
01/30/2023	04903	Motivated Security Services, Inc.	\$5,092.48	
01/31/2023	04907	Western Pest Services	\$250.00	
02/01/2023	04909	Charles Nechtem Associates, Inc.	\$291.66	
02/06/2023	04912	Savvas Learning Company LLC	\$3,630.00	
02/06/2023	04916	Kyocera Document Solutions New York Meti	\$208.29	
02/06/2023	04917	New Jersey Manufacturers Insurance Compai	\$3,169.00	
02/06/2023	04918	Heinemann Publishing	\$9,888.65	
02/07/2023	04919	Bluum USA, Inc	\$29,788.50	
02/08/2023	04921	MACHADO LAW GROUP	\$1,880.00	
02/08/2023	04922	Motivated Security Services, Inc.	\$1,584.85	
02/08/2023	04923	For The Love of Literacy	\$8,000.00	
02/09/2023	04924	Kendall Hunt Publishing Company	\$1,564.20	
02/13/2023	04929	Gordon & Rees	\$7,156.00	
02/13/2023	04931	Association of American Educators	\$198.00	
02/13/2023	04933	Maschio's Food Service Inc.	\$24,360.41	
02/14/2023	04934	INVO HEALTHCARE ASSOCIATES	\$19,166.82	
02/21/2023	04936	Lakeshore Learning	\$399.90	
02/27/2023	04935	Delta-T Group North Jersey, Inc.	\$806.00	
02/27/2023	04937	The Goodkind Group, LLC	\$17,779.17	
02/27/2023	04938	CIT	\$3,155.80	
02/27/2023	04939	PSE&G	\$7,965.12	
02/27/2023	04940	State of NJ Dept of Labor & Workforce Dev	\$2,077.48	
02/27/2023	04941	Outfront Media, LLC	\$1,150.00	
02/27/2023	04943	State of NJ-Dept of Labor & Workforce Dev.	\$220.00	
02/27/2023	04944	One Source Solutions	\$750.00	

The total of all checks outstanding this period: \$206,574.11

No Journal Entries remain outstanding after this period.



America's Most Convenient Bank®

E

STATEMENT OF ACCOUNT



LINK COMMUNITY CHARTER SCHOOL INC
GENERAL FUND ACCOUNT
23 PENNSYLVANIA AVE
NEWARK NJ 07114

Page: 1 of 7
Statement Period: Feb 01 2023-Feb 28 2023
Cust Ref #: 4302520237-719-E-***
Primary Account #: 430-2520237

TD Business Premier Checking

LINK COMMUNITY CHARTER SCHOOL INC

Account # 430-2520237

ACCOUNT SUMMARY

Beginning Balance	376,429.35	Average Collected Balance	724,853.36
Deposits	612,645.50	Interest Earned This Period	0.00
Electronic Deposits	246,580.56	Interest Paid Year-to-Date	0.00
		Annual Percentage Yield Earned	0.00%
Checks Paid	94,398.98	Days in Period	28
Electronic Payments	180,644.63		
Ending Balance	960,611.80		

	Total for this cycle	Total Year to Date
Grace Period OD/NSF Refund	\$0.00	\$0.00

DAILY ACCOUNT ACTIVITY

Deposits

POSTING DATE	DESCRIPTION	AMOUNT
02/14	DEPOSIT	505,905.50
02/14	DEPOSIT	106,740.00
Subtotal:		612,645.50

Electronic Deposits

POSTING DATE	DESCRIPTION	AMOUNT
02/01	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	325.76
02/01	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	289.01
02/01	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	257.60
02/01	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	172.80
02/06	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	12,592.20
02/06	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	7,787.98
02/06	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	7,733.62
02/06	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	7,673.42
02/06	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	7,574.34
02/06	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	7,551.12
02/06	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	7,444.70
02/06	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	7,421.34
02/06	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	7,420.34
02/06	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	6,637.82
02/06	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	6,355.45
02/06	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	6,355.45
02/13	CCD DEPOSIT, NEW JERSEY PUBLI RECEIVABLE 016YURJII2JLUHR	70,443.39

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.com



2 of 7

1	Ending Balance	960,611.80
----------	-----------------------	-------------------

- 2** **Total Deposits** + _____

- 3** Sub Total _____

- 4** **Total** **-**
- Withdrawals**

- 5 Adjusted Balance** _____

WITHDRAWALS NOT ON STATEMENT	DOLLARS	CENTS
Total Withdrawals		4

Total interest credited by the Bank to you this year will be reported by the Bank to the Internal Revenue Service and State tax authorities. The amount to be reported will be reported separately to you by the Bank.

**Bank**

America's Most Convenient Bank®

STATEMENT OF ACCOUNT

LINK COMMUNITY CHARTER SCHOOL INC

Page: 3 of 7
 Statement Period: Feb 01 2023-Feb 28 2023
 Cust Ref #: 4302520237-719-E-***
 Primary Account #: 430-2520237

DAILY ACCOUNT ACTIVITY**Electronic Deposits (continued)**

POSTING DATE	DESCRIPTION	AMOUNT
02/15	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	7,519.78
02/23	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	46,328.00
02/23	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	16,000.29
02/23	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	8,308.43
02/23	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	2,814.48
02/23	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	409.30
02/23	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	368.88
02/23	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	312.16
02/23	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	280.40
02/23	CCD DEPOSIT, ST OF NEW JERSEY EFT PAYMT 46561448700	202.50
Subtotal:		246,580.56

Checks Paid

No. Checks: 30

*Indicates break in serial sequence or check processed electronically and listed under Electronic Payments

DATE	SERIAL NO.	AMOUNT	DATE	SERIAL NO.	AMOUNT
02/01	4757	435.24	02/28	4905	1,249.99
02/22	4849*	2,673.22	02/28	4906	14,902.10
02/02	4851*	774.88	02/28	4908*	886.86
02/28	4884*	72.50	02/27	4910*	6,337.75
02/27	4887*	252.22	02/27	4911	6,656.00
02/27	4888	256.67	02/27	4913*	914.09
02/27	4892*	793.27	02/27	4914	564.10
02/27	4893	128.49	02/27	4915	1,114.68
02/28	4894	144.00	02/28	4920*	181.25
02/28	4896*	3,484.13	02/27	4925*	77.04
02/28	4897	373.25	02/27	4926	330.68
02/28	4898	6,404.80	02/27	4927	999.24
02/23	4900*	33,333.33	02/28	4928	2,742.52
02/28	4902*	3,155.80	02/28	4930*	2,742.52
02/27	4904*	2,100.00	02/27	4932*	318.36
Subtotal:					94,398.98

Electronic Payments

POSTING DATE	DESCRIPTION	AMOUNT
02/15	eTransfer Debit, Online Xfer Transfer to CK 4301373885	160,312.35
02/15	eTransfer Debit, Online Xfer Transfer to CK 4301373893	20,332.28
Subtotal:		180,644.63

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.com

**Bank**

America's Most Convenient Bank®

STATEMENT OF ACCOUNT

LINK COMMUNITY CHARTER SCHOOL INC

Page: 4 of 7
Statement Period: Feb 01 2023-Feb 28 2023
Cust Ref #: 4302520237-719-E-***
Primary Account #: 430-2520237

DAILY BALANCE SUMMARY

DATE	BALANCE	DATE	BALANCE
01/31	376,429.35	02/15	978,776.22
02/01	377,039.28	02/22	976,103.00
02/02	376,264.40	02/23	1,017,794.11
02/06	468,812.18	02/27	996,951.52
02/13	539,255.57	02/28	960,611.80
02/14	1,151,901.07		

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.comBank Deposits FDIC Insured | TD Bank, N.A. | Equal Housing Lender 

P.O. Box 1001
 Iselin, NJ 08830-1001

Account Number 1127000464
 Statement Date 02/28/2023
 Statement Thru Date 02/28/2023
 Check/Items Enclosed 0
 Page 1

Address Service Requested

00009576 MPBNJDDA030123062648 01 000000000 0000000 002

LINK COMMUNITY CHARTER SCHOOL INC
 23 PENNSYLVANIA AVE
 NEWARK NJ 07114-2007

Customer Support



Contact us by Phone
 800.448.7768



Visit Us Online
www.Provident.Bank

RELATIONSHIP SUMMARY AND CURRENT STATEMENT ACTIVITY

Account Type	Account Number	Interest Paid In 2022	Balance
BUSINESSADVANTAGE CKNG	1127000464	\$0.00	\$459,968.67

BUSINESSADVANTAGE CKNG

Account Number: 1127000464

Account Owner(s): LINK COMMUNITY CHARTER SCHOOL INC

Balance Summary

Beginning Balance as of 02/01/2023	\$459,968.67
+ Deposits and Credits (0)	\$0.00
- Withdrawals and Debits (0)	\$0.00
Ending Balance as of 02/28/2023	\$459,968.67
Service Charges for Period	\$0.00
Average Balance for Period	\$459,968.00

PROMOTIONS AND OFFERS

**SPEND YOUR LUNCH BREAK
 ACTUALLY EATING LUNCH.**

Provident.Bank | 800.448.7768 |  MEMBER FDIC

REMOTE
 DEPOSIT CAPTURE

Securely deposit your business
 checks from anywhere.



Provident PROTECTION PLUS **INSURANCE SERVICES**

SAFEGUARDING YOUR INVESTMENT & HARD WORK

- Commercial Auto
- Commercial Property
- General Liability
- Workers' Compensation

**Contact us today for a free
 consultation and quote!**

providentprotectionplus.com | 973.579.6776

INSURANCE PRODUCTS ARE: NOT FDIC INSURED - MAY GO DOWN IN VALUE - NOT INSURED
 BY ANY FEDERAL GOVERNMENT AGENCY - NOT BANK GUARANTEED - NOT A DEPOSIT

ELECTRONIC FUND TRANSFER ACT DISCLOSURES**IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS**

Telephone our Customer Contact Center at 1.800.448.PROV (7768) or write us at Provident Bank P.O. Box 1001, Iselin, NJ 08830-1001 ATTN: Card Management Operations Dept. as soon as you can, if you think your statement or receipt is wrong or if you need more information about a transfer listed on the statement or receipt. We must hear from you no later than sixty (60) days after we sent you the FIRST statement on which the problem or error appeared. When contacting us, please:

- (1) Tell us your name and account number (if any);
- (2) Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe it is an error or why you need more information;
- (3) Tell us the dollar amount of the suspected error.

If you tell us orally, we may require that you send us your complaint or question in writing within ten (10) business days.

We will determine whether an error occurred within ten (10) business days after we hear from you and will correct any error promptly. If we need more time, however, we may take up to forty-five (45) days to investigate your complaint or question. If we decide to do this, we will credit your account within ten (10) business days for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation. If we ask you to put your complaint or question in writing and we do not receive it within ten (10) business days, we may not credit your account.

For errors involving new accounts, point-of-sale, or foreign-initiated transactions we may take up to ninety (90) days to investigate your complaint or question. For new accounts, we may take up to twenty (20) business days to credit your account for the amount you think is in error.

We will tell you the results within three (3) business days after completing our investigation. If we decide that there was no error, we will send you a written explanation. You may ask for copies of the documents that we used in our investigation.

PREAUTHORIZED TRANSFERS/CREDITS TO YOUR ACCOUNT

If you have arranged to have direct deposits or other preauthorized electronic transfers made to your account at least once every sixty (60) days from the same person or company, you can call us at 1.800.448.PROV (7768) to find out whether or not the deposit/transfer has been made.

PREAUTHORIZED TRANSFERS FROM YOUR ACCOUNT AND NOTICE OF VARYING AMOUNTS

Preauthorized electronic fund transfer from your account may be authorized only by a written request signed by you. If these regular preauthorized transfers vary in amount, the designated payee should provide you with a written notice of the amount and date the transfer is scheduled to be made at least ten (10) calendar days before the scheduled date of the transfer.

STOP PAYMENTS ORDERS AND LIABILITY FOR FAILURE TO STOP PAYMENTS

If you have told us in advance to make regular payments out of your account, you can stop payment on any of these payments. Here's how: Call us at 1.800.448.PROV (7768) for all stop payment requests or write us at Provident Bank P.O. Box 1001, Iselin, NJ 08830-1001 ATTN: Card Management Operations Dept. We must receive your request at least three (3) business days before the payment is scheduled to be made. The best way to stop a payment is by calling us first. If you call, we may also require you to confirm your request in writing at the address previously noted within fourteen (14) days after your call. We will charge you a fee for each stop-payment order. If you tell us to stop payment on a preauthorized transfer from your account in accordance with these procedures and we do not do so, we will be liable for any direct losses or damages you can prove.

TRUTH-IN-LENDING ACT DISCLOSURES**HOW WE DETERMINE THE BALANCE ON WHICH YOUR FINANCE CHARGE IS CALCULATED**

We figure the Finance Charge in your account by applying the DAILY PERIODIC RATE to the "Average Daily Balance" of your account, including current transactions. To get the "Average Daily Balance", we take the beginning balance of your account each day, add any new advances of credit, and then subtract any payments or credits. This gives us the daily balance. We then add up all the daily balances for the Billing Cycle and divide the total by the number of days in that same Billing Cycle. This gives us the "Average Daily Balance". Once the Average Daily balance is determined, we then calculate the Finance Charge on your account by: (i) multiplying the Average Daily Balance by the applicable DAILY PERIODIC RATE; and (ii) multiplying the results by the number of days in the Billing Cycle.

BILLING RIGHTS SUMMARY: IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR BILL

If you think your bill is wrong, or if you need more information about a transaction on your bill, write us (on a separate sheet) at Provident Bank, P.O. Box 1002, Iselin, NJ 08830-1002 ATTN: Loan Servicing Dept. as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST bill on which the error or problem appeared. You can telephone us at 1.800.448.PROV (7768), but doing so will not preserve your rights.

In your letter, give us the following information:

- (1) Your name and account number,
- (2) The dollar amount of the suspected error,
- (3) Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

IMPORTANT INFORMATION FOR LINE OF CREDIT CUSTOMERS

Payments received at Provident Bank, P.O. Box 617, Newark, NJ 07101-0617 will be credited to your account on the day received. Payments presented at Provident branch locations will be credited promptly, but credit may be delayed for up to five (5) calendar days after receipt.

To Reconcile Your Account, Just Follow The Procedure Outlined Below:**List outstanding checks not charged to account**

- | | | |
|----|--|-------------------------|
| 1. | Enter: Ending Balance as shown on this statement | \$ _____ |
| 2. | Enter: Total deposits not credited to this statement period (if any). | \$ _____ |
| 3. | Add: Total of #1 and #2 above. | Total \$ _____ |
| 4. | Enter: Total outstanding checks from column at right. | \$ _____ |
| 5. | Subtract: Amount in #4 minus "Total" from #3 above. | Balance \$ _____ |
- Balance:** Should agree with checkbook after deducting service fees or other charges and/or adding interest earned

Check Number	Check Amount	
	Dollars	Cents
	\$	
Total	\$	



LINK COMMUNITY CHARTER SCHOOL
TD Bank
ACCOUNT #430-6745089
FOR THE MONTH ENDING FEBRUARY 28, 2023

	<u>BANK</u>	<u>BOOKS</u>
BALANCE BEG. OF MONTH	<u>\$ 75,000.00</u>	<u>\$ 75,000.00</u>
RECEIPTS		
	0.00	0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
DISBURSEMENTS		
Disbursements	0.00	0.00
Total Disbursements	<u>0.00</u>	<u>0.00</u>
ADJUSTED BALANCE END OF MONTH	<u><u>\$ 75,000.00</u></u>	<u><u>\$ 75,000.00</u></u>



America's Most Convenient Bank®

E

STATEMENT OF ACCOUNT



LINK COMMUNITY CHARTER SCHOOL INC
CHARTER ESCROW ACCOUNT
23 PENNSYLVANIA AVE
NEWARK NJ 07114

Page: 1 of 2
Statement Period: Feb 01 2023-Feb 28 2023
Cust Ref #: 4356745089-717-E-###
Primary Account #: 435-6745089

TD Business Convenience Plus

LINK COMMUNITY CHARTER SCHOOL INC
CHARTER ESCROW ACCOUNT

Account # 435-6745089

ACCOUNT SUMMARY

Beginning Balance	75,000.00	Average Collected Balance	75,000.00
		Interest Earned This Period	0.00
Ending Balance	75,000.00	Interest Paid Year-to-Date	0.00
		Annual Percentage Yield Earned	0.00%
		Days in Period	28

	Total for this cycle	Total Year to Date
Grace Period OD/NSF Refund	\$0.00	\$0.00

DAILY ACCOUNT ACTIVITY

No Transactions this Statement Period

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.com

Begin by adjusting your account register as follows:

- Subtract any services charges shown on this statement.
- Subtract any automatic payments, transfers or other electronic withdrawals not previously recorded.
- Add any interest earned if you have an interest-bearing account.
- Add any automatic deposit or overdraft line of credit.
- Review all withdrawals shown on this statement and check them off in your account register.
- Follow instructions 2-5 to verify your ending account balance.

1. Your ending balance shown on this statement is:
2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2.
3. Subtotal by adding lines 1 and 2.
4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.
5. Subtract Line 4 from 3. This adjusted balance should equal your account balance.

1	Ending Balance	75,000.00
2	Total Deposits	+
3	Sub Total	
4	Total Withdrawals	-
5	Adjusted Balance	

2 DEPOSITS NOT ON STATEMENT	DOLLARS	CENTS
Total Deposits		2

[illegible]

WITHDRAWALS NOT ON STATEMENT	DOLLARS	CENTS
Total Withdrawals		4

FOR CONSUMER ACCOUNTS ONLY — IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

If you need information about an electronic fund transfer or if you believe there is an error on your bank statement or receipt relating to an electronic fund transfer, telephone the bank immediately at the phone number listed on the front of your statement or write to:

**TD Bank, N.A., Deposit Operations Dept, P.O. Box 1377, Lewiston,
Maine 04243-1377**

We must hear from you no later than sixty (60) calendar days after we sent you the first statement upon which the error or problem first appeared. When contacting the Bank, please explain as clearly as you can why you believe there is an error or why more information is needed. Please include:

- Your name and account number.
- A description of the error or transaction you are unsure about.
- The dollar amount and date of the suspected error.

When making a verbal inquiry, the Bank may ask that you send us your complaint in writing within ten (10) business days after the first telephone call.

We will investigate your complaint and will correct any error promptly. If we take more than ten (10) business days to do this, we will credit your account for the amount you think is in error, so that you have the use of the money during the time it takes to complete our investigation.

INTEREST NOTICE

Total interest credited by the Bank to you this year will be reported by the Bank to the Internal Revenue Service and State tax authorities. The amount to be reported will be reported separately to you by the Bank.

FOR CONSUMER LOAN ACCOUNTS ONLY — BILLING RIGHTS SUMMARY

In case of Errors or Questions About Your Bill:

If you think your bill is wrong, or if you need more information about a transaction on your bill, write us at P.O. Box 1377, Lewiston, Maine 04243-1377 as soon as possible. We must hear from you no later than sixty (60) days after we sent you the FIRST bill on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights. In your letter, give us the following information:

- Your name and account number.
- The dollar amount of the suspected error.
- Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

FINANCE CHARGES: Although the Bank uses the Daily Balance method to calculate the finance charge on your Moneyline/Overdraft Protection account (the term "ODP" or "OD" refers to Overdraft Protection), the Bank discloses the Average Daily Balance on the periodic statement as an easier method for you to calculate the finance charge. The finance charge begins to accrue on the date advances and other debits are posted to your account and will continue until the balance has been paid in full. To compute the finance charge, multiply the Average Daily Balance times the Days in Period times the Daily Periodic Rate (as listed in the Account Summary section on the front of the statement). The Average Daily Balance is calculated by adding the balance for each day of the billing cycle, then dividing the total balance by the number of Days in the Billing Cycle. The daily balance is the balance for the day after advances have been added and payments or credits have been subtracted plus or minus any other adjustments that might have occurred that day. There is no grace period during which no finance charge accrues. Finance charge adjustments are included in your total finance charge.

LINK COMMUNITY CHARTER SCHOOL
TD Bank
ACCOUNT #430-1373918
FOR THE MONTH ENDING FEBRUARY 28, 2023

	<u>BANK</u>	<u>BOOKS</u>
BALANCE BEG. OF MONTH	<u>\$ 23,536.87</u>	<u>\$ 23,536.87</u>
RECEIPTS		
	0.00	0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
DISBURSEMENTS		
Disbursements	0.00	0.00
Total Disbursements	<u>0.00</u>	<u>0.00</u>
BALANCE END OF MONTH	<u><u>\$ 23,536.87</u></u>	<u><u>\$ 23,536.87</u></u>
FUND 10 transfer		
Outstanding Check	-	
BALANCE PER BOOKS	<u><u>\$ 23,536.87</u></u>	<u><u>\$ 23,536.87</u></u>



America's Most Convenient Bank®

E

STATEMENT OF ACCOUNT



LINK COMMUNITY CHARTER SCHOOL INC
FOOD SERVICE FUND ACCOUNT
23 PENNSYLVANIA AVE
NEWARK NJ 07114

Page: 1 of 2
Statement Period: Feb 01 2023-Feb 28 2023
Cust Ref #: 4301373918-717-E-###
Primary Account #: 430-1373918

TD Business Convenience Plus

LINK COMMUNITY CHARTER SCHOOL INC
FOOD SERVICE FUND ACCOUNT

Account # 430-1373918

ACCOUNT SUMMARY

Beginning Balance	23,536.87	Average Collected Balance	23,536.87
		Interest Earned This Period	0.00
Ending Balance	23,536.87	Interest Paid Year-to-Date	0.00
		Annual Percentage Yield Earned	0.00%
		Days in Period	28

	Total for this cycle	Total Year to Date
Grace Period OD/NSF Refund	\$0.00	\$0.00

DAILY ACCOUNT ACTIVITY

No Transactions this Statement Period

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.com

Page: 2 of 2

1. Your ending balance shown on this statement is:

- Subtract any services charges shown on this statement.
- Subtract any automatic payments, transfers or other electronic withdrawals not previously recorded.
- Add any interest earned if you have an interest-bearing account.
- Add any automatic deposit or overdraft line of credit.
- Review all withdrawals shown on this statement and check them off in your account register.
- Follow instructions 2-5 to verify your ending account balance.

2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2.
3. Subtotal by adding lines 1 and 2.
4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.
5. Subtract Line 4 from 3. This adjusted balance should equal your account balance.

1	Ending Balance	23,536.87
2	Total Deposits	+
3	Sub Total	
4	Total Withdrawals	-
5	Adjusted Balance	

2 DEPOSITS NOT ON STATEMENT	DOLLARS	CENTS
Total Deposits		2

[illegible]

WITHDRAWALS NOT ON STATEMENT	DOLLARS	CENTS
Total Withdrawals		4

FOR CONSUMER LOAN ACCOUNTS ONLY — BILLING RIGHTS SUMMARY

In case of Errors or Questions About Your Bill:

If you think your bill is wrong, or if you need more information about a transaction on your bill, write us at P.O. Box 1377, Lewiston, Maine 04243-1377 as soon as possible. We must hear from you no later than sixty (60) days after we sent you the FIRST bill on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights. In your letter, give us the following information:

- Your name and account number.
- The dollar amount of the suspected error.
- Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

- Your name and account number.
- A description of the error or transaction you are unsure about.
- The dollar amount and date of the suspected error.

FINANCE CHARGES: Although the Bank uses the Daily Balance method to calculate the finance charge on your Moneyline/Overdraft Protection account (the term "ODP" or "OD" refers to Overdraft Protection), the Bank discloses the Average Daily Balance on the periodic statement as an easier method for you to calculate the finance charge. The finance charge begins to accrue on the date advances and other debits are posted to your account and will continue until the balance has been paid in full. To compute the finance charge, multiply the Average Daily Balance times the Days in Period times the Daily Periodic Rate (as listed in the Account Summary section on the front of the statement). The Average Daily Balance is calculated by adding the balance for each day of the billing cycle, then dividing the total balance by the number of Days in the Billing Cycle. The daily balance is the balance for the day after advances have been added and payments or credits have been subtracted plus or minus any other adjustments that might have occurred that day. There is no grace period during which no finance charge accrues. Finance charge adjustments are included in your total finance charge.

Total interest credited by the Bank to you this year will be reported by the Bank to the Internal Revenue Service and State tax authorities. The amount to be reported will be reported separately to you by the Bank.

LINK COMMUNITY CHARTER SCHOOL
TD Bank
ACCOUNT #430-1373900
FOR THE MONTH ENDING FEBRUARY 28, 2023

	<u>BANK</u>	<u>BOOKS</u>
BALANCE BEG. OF MONTH	<u>\$ 25.00</u>	<u>\$ 25.00</u>
RECEIPTS		
	0.00	0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
DISBURSEMENTS		
Disbursements	0.00	0.00
Total Disbursements	<u>0.00</u>	<u>0.00</u>
ADJUSTED BALANCE END OF MONTH	<u><u>\$ 25.00</u></u>	<u><u>\$ 25.00</u></u>



America's Most Convenient Bank®

E

STATEMENT OF ACCOUNT



LINK COMMUNITY CHARTER SCHOOL INC
UNEMPLOYMENT TRUST ACCOUNT
23 PENNSYLVANIA AVE
NEWARK NJ 07114

Page: 1 of 2
Statement Period: Feb 01 2023-Feb 28 2023
Cust Ref #: 4301373900-717-E-***
Primary Account #: 430-1373900

TD Business Convenience Plus

LINK COMMUNITY CHARTER SCHOOL INC
UNEMPLOYMENT TRUST ACCOUNT

Account # 430-1373900

ACCOUNT SUMMARY

Beginning Balance	25.00	Average Collected Balance	25.00
		Interest Earned This Period	0.00
Ending Balance	25.00	Interest Paid Year-to-Date	0.00
		Annual Percentage Yield Earned	0.00%
		Days in Period	28

	Total for this cycle	Total Year to Date
Grace Period OD/NSF Refund	\$0.00	\$0.00

DAILY ACCOUNT ACTIVITY

No Transactions this Statement Period

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.com

Begin by adjusting your account register as follows:

- Subtract any services charges shown on this statement.
- Subtract any automatic payments, transfers or other electronic withdrawals not previously recorded.
- Add any interest earned if you have an interest-bearing account.
- Add any automatic deposit or overdraft line of credit.
- Review all withdrawals shown on this statement and check them off in your account register.
- Follow instructions 2-5 to verify your ending account balance.

1. Your ending balance shown on this statement is:
2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2.
3. Subtotal by adding lines 1 and 2.
4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.
5. Subtract Line 4 from 3. This adjusted balance should equal your account balance.

1	Ending Balance	25.00
2	Total Deposits	+
3	Sub Total	
4	Total Withdrawals	-
5	Adjusted Balance	

2 DEPOSITS NOT ON STATEMENT	DOLLARS	CENTS
Total Deposits		2

[illegible]

WITHDRAWALS NOT ON STATEMENT	DOLLARS	CENTS
Total Withdrawals		4

FOR CONSUMER ACCOUNTS ONLY — IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

If you need information about an electronic fund transfer or if you believe there is an error on your bank statement or receipt relating to an electronic fund transfer, telephone the bank immediately at the phone number listed on the front of your statement or write to:

**TD Bank, N.A., Deposit Operations Dept, P.O. Box 1377, Lewiston,
Maine 04243-1377**

We must hear from you no later than sixty (60) calendar days after we sent you the first statement upon which the error or problem first appeared. When contacting the Bank, please explain as clearly as you can why you believe there is an error or why more information is needed. Please include:

- Your name and account number.
- A description of the error or transaction you are unsure about.
- The dollar amount and date of the suspected error.

When making a verbal inquiry, the Bank may ask that you send us your complaint in writing within ten (10) business days after the first telephone call.

We will investigate your complaint and will correct any error promptly. If we take more than ten (10) business days to do this, we will credit your account for the amount you think is in error, so that you have the use of the money during the time it takes to complete our investigation.

INTEREST NOTICE

Total interest credited by the Bank to you this year will be reported by the Bank to the Internal Revenue Service and State tax authorities. The amount to be reported will be reported separately to you by the Bank.

FOR CONSUMER LOAN ACCOUNTS ONLY — BILLING RIGHTS SUMMARY

In case of Errors or Questions About Your Bill:

If you think your bill is wrong, or if you need more information about a transaction on your bill, write us at P.O. Box 1377, Lewiston, Maine 04243-1377 as soon as possible. We must hear from you no later than sixty (60) days after we sent you the **FIRST** bill on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights. In your letter, give us the following information:

- Your name and account number.
- The dollar amount of the suspected error.
- Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

FINANCE CHARGES: Although the Bank uses the Daily Balance method to calculate the finance charge on your Moneyline/Overdraft Protection account (the term "ODP" or "OD" refers to Overdraft Protection), the Bank discloses the Average Daily Balance on the periodic statement as an easier method for you to calculate the finance charge. The finance charge begins to accrue on the date advances and other debits are posted to your account and will continue until the balance has been paid in full. To compute the finance charge, multiply the Average Daily Balance times the Days in Period times the Daily Periodic Rate (as listed in the Account Summary section on the front of the statement). The Average Daily Balance is calculated by adding the balance for each day of the billing cycle, then dividing the total balance by the number of Days in the Billing Cycle. The daily balance is the balance for the day after advances have been added and payments or credits have been subtracted plus or minus any other adjustments that might have occurred that day. There is no grace period during which no finance charge accrues. Finance charge adjustments are included in your total finance charge.

LINK COMMUNITY CHARTER SCHOOL
TD Bank
PAYROLL ACCOUNT -430-1373885
FOR THE MONTH ENDING FEBRUARY 28, 2023

	<u>BANK</u>	<u>BOOKS</u>
BALANCE BEG. OF MONTH	<u>\$ 187,138.97</u>	<u>\$ 11,799.34</u>
RECEIPTS		
Deposits	160,312.35	160,312.35
Total Receipts	<u>160,312.35</u>	<u>160,312.35</u>
Disbursements	312,321.59	137,766.38
Total Disbursements	<u>312,321.59</u>	<u>137,766.38</u>
Balance at End of Month	35,129.73	34,345.31
		0.00
Less: Outstanding Checks	<u>784.42</u>	<u>-</u>
ADJUSTED BALANCE END OF MONTH	<u><u>\$ 34,345.31</u></u>	<u><u>\$ 34,345.31</u></u>

Schedule of Outstanding Checks:

<u>Employee Name</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>
		1125	92.07
		1176	92.35
		1179	100.00
		10527	500.00
			<u>784.42</u>



America's Most Convenient Bank®

E

STATEMENT OF ACCOUNT



LINK COMMUNITY CHARTER SCHOOL INC
PAYROLL ACCOUNT
23 PENNSYLVANIA AVE
NEWARK NJ 07114

Page: 1 of 3
Statement Period: Feb 01 2023-Feb 28 2023
Cust Ref #: 4301373885-717-E-###
Primary Account #: 430-1373885

TD Business Convenience Plus

LINK COMMUNITY CHARTER SCHOOL INC
PAYROLL ACCOUNT

Account # 430-1373885

ACCOUNT SUMMARY

Beginning Balance	187,138.97	Average Collected Balance	169,923.21
Electronic Deposits	160,312.35	Interest Earned This Period	0.00
		Interest Paid Year-to-Date	0.00
Checks Paid	726.40	Annual Percentage Yield Earned	0.00%
Electronic Payments	1,655.19	Days in Period	28
Other Withdrawals	309,940.00		
Ending Balance	35,129.73		

	Total for this cycle	Total Year to Date
Grace Period OD/NSF Refund	\$0.00	\$0.00

DAILY ACCOUNT ACTIVITY

Electronic Deposits

POSTING DATE	DESCRIPTION	AMOUNT
02/15	eTransfer Credit, Online Xfer Transfer from CK 4302520237	160,312.35
Subtotal:		160,312.35

Checks Paid

No. Checks: 3

*Indicates break in serial sequence or check processed electronically and listed under Electronic Payments

DATE	SERIAL NO.	AMOUNT	DATE	SERIAL NO.	AMOUNT
02/13	153	113.20	02/08	10526*	500.00
02/17	1163*	113.20			
Subtotal:					726.40

Electronic Payments

POSTING DATE	DESCRIPTION	AMOUNT
02/15	CCD DEBIT, N7728 LINK COMMU BILLING N7728	1,254.53
02/28	CCD DEBIT, N7728 LINK COMMU BILLING N7728	400.66
Subtotal:		1,655.19

Other Withdrawals

POSTING DATE	DESCRIPTION	AMOUNT
02/14	WIRE TRANSFER OUTGOING, Paylocity Corporation	111,978.66
02/14	WIRE TRANSFER OUTGOING, Paylocity Corporation	47,569.06
02/14	WIRE TRANSFER FEE	30.00
02/14	WIRE TRANSFER FEE	30.00
02/27	WIRE TRANSFER OUTGOING, Paylocity Corporation	106,237.35

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.com



Begin by adjusting your account register as follows:

- Subtract any services charges shown on this statement.
- Subtract any automatic payments, transfers or other electronic withdrawals not previously recorded.
- Add any interest earned if you have an interest-bearing account.
- Add any automatic deposit or overdraft line of credit.
- Review all withdrawals shown on this statement and check them off in your account register.
- Follow instructions 2-5 to verify your ending account balance.

1. Your ending balance shown on this statement is:
2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2.
3. Subtotal by adding lines 1 and 2.
4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.
5. Subtract Line 4 from 3. This adjusted balance should equal your account balance.

1	Ending Balance	35,129.73
2	Total Deposits	+
3	Sub Total	
4	Total Withdrawals	-
5	Adjusted Balance	

2 DEPOSITS NOT ON STATEMENT	DOLLARS	CENTS
Total Deposits		2

[illegible]

WITHDRAWALS NOT ON STATEMENT	DOLLARS	CENTS
Total Withdrawals		4

FOR CONSUMER ACCOUNTS ONLY — IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

If you need information about an electronic fund transfer or if you believe there is an error on your bank statement or receipt relating to an electronic fund transfer, telephone the bank immediately at the phone number listed on the front of your statement or write to:

**TD Bank, N.A., Deposit Operations Dept, P.O. Box 1377, Lewiston,
Maine 04243-1377**

We must hear from you no later than sixty (60) calendar days after we sent you the first statement upon which the error or problem first appeared. When contacting the Bank, please explain as clearly as you can why you believe there is an error or why more information is needed. Please include:

- Your name and account number.
- A description of the error or transaction you are unsure about.
- The dollar amount and date of the suspected error.

When making a verbal inquiry, the Bank may ask that you send us your complaint in writing within ten (10) business days after the first telephone call.

We will investigate your complaint and will correct any error promptly. If we take more than ten (10) business days to do this, we will credit your account for the amount you think is in error, so that you have the use of the money during the time it takes to complete our investigation.

INTEREST NOTICE

Total interest credited by the Bank to you this year will be reported by the Bank to the Internal Revenue Service and State tax authorities. The amount to be reported will be reported separately to you by the Bank.

FOR CONSUMER LOAN ACCOUNTS ONLY — BILLING RIGHTS SUMMARY

In case of Errors or Questions About Your Bill:

If you think your bill is wrong, or if you need more information about a transaction on your bill, write us at P.O. Box 1377, Lewiston, Maine 04243-1377 as soon as possible. We must hear from you no later than sixty (60) days after we sent you the FIRST bill on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights. In your letter, give us the following information:

- Your name and account number.
- The dollar amount of the suspected error.
- Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

FINANCE CHARGES: Although the Bank uses the Daily Balance method to calculate the finance charge on your Moneyline/Overdraft Protection account (the term "ODP" or "OD" refers to Overdraft Protection), the Bank discloses the Average Daily Balance on the periodic statement as an easier method for you to calculate the finance charge. The finance charge begins to accrue on the date advances and other debits are posted to your account and will continue until the balance has been paid in full. To compute the finance charge, multiply the Average Daily Balance times the Days in Period times the Daily Periodic Rate (as listed in the Account Summary section on the front of the statement). The Average Daily Balance is calculated by adding the balance for each day of the billing cycle, then dividing the total balance by the number of Days in the Billing Cycle. The daily balance is the balance for the day after advances have been added and payments or credits have been subtracted plus or minus any other adjustments that might have occurred that day. There is no grace period during which no finance charge accrues. Finance charge adjustments are included in your total finance charge.

**Bank**

America's Most Convenient Bank®

STATEMENT OF ACCOUNTLINK COMMUNITY CHARTER SCHOOL INC
PAYROLL ACCOUNT

Page: 3 of 3
Statement Period: Feb 01 2023-Feb 28 2023
Cust Ref #: 4301373885-717-E-###
Primary Account #: 430-1373885

DAILY ACCOUNT ACTIVITY**Other Withdrawals (continued)**

POSTING DATE	DESCRIPTION	AMOUNT
02/27	WIRE TRANSFER OUTGOING, Paylocity Corporation	44,034.93
02/27	WIRE TRANSFER FEE	30.00
02/27	WIRE TRANSFER FEE	30.00
	Subtotal:	309,940.00

DAILY BALANCE SUMMARY

DATE	BALANCE	DATE	BALANCE
01/31	187,138.97	02/15	185,975.87
02/08	186,638.97	02/17	185,862.67
02/13	186,525.77	02/27	35,530.39
02/14	26,918.05	02/28	35,129.73

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.com

Bank Deposits FDIC Insured | TD Bank, N.A. | Equal Housing Lender

LINK COMMUNITY CHARTER SCHOOL
TD Bank
Acct# 430-1373893
FOR THE MONTH ENDING FEBRUARY 28, 2023

	<u>BANK</u>	<u>BOOKS</u>
<u>BALANCE BEG. OF MONTH</u>	<u>\$ 47,387.80</u>	<u>\$ 43,685.30</u>
<u>RECEIPTS</u>		
Deposits /Interests	20,332.28	20,332.28
 Total Receipts	 <u>20,332.28</u>	 <u>20,332.28</u>
-		
Cash Disbursements	1,334.89	8,282.27
 Balance at End of Month	 66,385.19	 55,735.31
Outstanding Checks	10,649.88	
 <u>ADJUSTED BALANCE END OF MONTH</u>	 <u>55,735.31</u>	 <u>\$ 55,735.31</u>

<u>Employee Name</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>
AXA		1212	3,502.50
AXA		1230	200.00
AFLAC		1232	637.89
AXA		1233	3,240.00
Horizon		1234	3,069.49
			 <u>10,649.88</u>



America's Most Convenient Bank®

E

STATEMENT OF ACCOUNT



LINK COMMUNITY CHARTER SCHOOL INC
PAYROLL AGENCY ACCOUNT
23 PENNSYLVANIA AVE
NEWARK NJ 07114

Page: 1 of 2
Statement Period: Feb 01 2023-Feb 28 2023
Cust Ref #: 4301373893-713-E-###
Primary Account #: 430-1373893

TD Business Simple Checking

LINK COMMUNITY CHARTER SCHOOL INC
PAYROLL AGENCY ACCOUNT

Account # 430-1373893

ACCOUNT SUMMARY

Beginning Balance	47,387.80	Average Collected Balance	56,238.34
Electronic Deposits	20,332.28	Interest Earned This Period	0.00
		Interest Paid Year-to-Date	0.00
Electronic Payments	1,334.89	Annual Percentage Yield Earned	0.00%
Ending Balance	66,385.19	Days in Period	28

	Total for this cycle	Total Year to Date
Grace Period OD/NSF Refund	\$0.00	\$0.00

DAILY ACCOUNT ACTIVITY

Electronic Deposits

POSTING DATE	DESCRIPTION	AMOUNT
02/15	eTransfer Credit, Online Xfer Transfer from CK 4302520237	20,332.28
Subtotal:		20,332.28

Electronic Payments

POSTING DATE	DESCRIPTION	AMOUNT
02/01	CCD DEBIT, BENEFLEX INC FUNDING BENLINK	1,226.85
02/06	CCD DEBIT, BENEFLEX INC BT0203 000000208830493	108.04
Subtotal:		1,334.89

DAILY BALANCE SUMMARY

DATE	BALANCE	DATE	BALANCE
01/31	47,387.80	02/06	46,052.91
02/01	46,160.95	02/15	66,385.19

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.com

Begin by adjusting your account register as follows:

- Subtract any services charges shown on this statement.
- Subtract any automatic payments, transfers or other electronic withdrawals not previously recorded.
- Add any interest earned if you have an interest-bearing account.
- Add any automatic deposit or overdraft line of credit.
- Review all withdrawals shown on this statement and check them off in your account register.
- Follow instructions 2-5 to verify your ending account balance.

1. Your ending balance shown on this statement is:
2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2.
3. Subtotal by adding lines 1 and 2.
4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.
5. Subtract Line 4 from 3. This adjusted balance should equal your account balance.

1	Ending Balance	66,385.19
2	Total Deposits	+
3	Sub Total	
4	Total Withdrawals	-
5	Adjusted Balance	

2 DEPOSITS NOT ON STATEMENT	DOLLARS	CENTS
Total Deposits		2

[illegible]

WITHDRAWALS NOT ON STATEMENT	DOLLARS	CENTS
Total Withdrawals		4

FOR CONSUMER ACCOUNTS ONLY — IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

If you need information about an electronic fund transfer or if you believe there is an error on your bank statement or receipt relating to an electronic fund transfer, telephone the bank immediately at the phone number listed on the front of your statement or write to:

**TD Bank, N.A., Deposit Operations Dept, P.O. Box 1377, Lewiston,
Maine 04243-1377**

We must hear from you no later than sixty (60) calendar days after we sent you the first statement upon which the error or problem first appeared. When contacting the Bank, please explain as clearly as you can why you believe there is an error or why more information is needed. Please include:

- Your name and account number.
- A description of the error or transaction you are unsure about.
- The dollar amount and date of the suspected error.

When making a verbal inquiry, the Bank may ask that you send us your complaint in writing within ten (10) business days after the first telephone call.

We will investigate your complaint and will correct any error promptly. If we take more than ten (10) business days to do this, we will credit your account for the amount you think is in error, so that you have the use of the money during the time it takes to complete our investigation.

INTEREST NOTICE

Total interest credited by the Bank to you this year will be reported by the Bank to the Internal Revenue Service and State tax authorities. The amount to be reported will be reported separately to you by the Bank.

FOR CONSUMER LOAN ACCOUNTS ONLY — BILLING RIGHTS SUMMARY

In case of Errors or Questions About Your Bill:

If you think your bill is wrong, or if you need more information about a transaction on your bill, write us at P.O. Box 1377, Lewiston, Maine 04243-1377 as soon as possible. We must hear from you no later than sixty (60) days after we sent you the FIRST bill on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights. In your letter, give us the following information:

- Your name and account number.
- The dollar amount of the suspected error.
- Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

FINANCE CHARGES: Although the Bank uses the Daily Balance method to calculate the finance charge on your Moneyline/Overdraft Protection account (the term "ODP" or "OD" refers to Overdraft Protection), the Bank discloses the Average Daily Balance on the periodic statement as an easier method for you to calculate the finance charge. The finance charge begins to accrue on the date advances and other debits are posted to your account and will continue until the balance has been paid in full. To compute the finance charge, multiply the Average Daily Balance times the Days in Period times the Daily Periodic Rate (as listed in the Account Summary section on the front of the statement). The Average Daily Balance is calculated by adding the balance for each day of the billing cycle, then dividing the total balance by the number of Days in the Billing Cycle. The daily balance is the balance for the day after advances have been added and payments or credits have been subtracted plus or minus any other adjustments that might have occurred that day. There is no grace period during which no finance charge accrues. Finance charge adjustments are included in your total finance charge.

LINK COMMUNITY CHARTER SCHOOL
TD Bank
STUDENT ACTIVITY FUND - 430-1373926
FOR THE MONTH ENDING FEBRUARY 28, 2023

	<u>BANK</u>	<u>BOOKS</u>
BALANCE BEG. OF MONTH	\$ 12,952.60	\$ 12,952.60
Receipts	<hr/>	<hr/>
Deposits	0.00	0.00
Total	<hr/> 0.00 <hr/>	<hr/> 0.00 <hr/>
Disbursements		
Disbursements	-	-
Total	<hr/> - <hr/>	<hr/> - <hr/>
Bank Balance	12,952.60	12,952.60
Less: Outstanding checks		-
BALANCE END OF MONTH	<hr/> \$ 12,952.60 <hr/>	<hr/> \$ 12,952.60 <hr/>



America's Most Convenient Bank®

E

STATEMENT OF ACCOUNT



LINK COMMUNITY CHARTER SCHOOL INC
STUDENT ACTIVITY ACCOUNT
23 PENNSYLVANIA AVE
NEWARK NJ 07114

Page: 1 of 2
Statement Period: Feb 01 2023-Feb 28 2023
Cust Ref #: 4301373926-713-E-###
Primary Account #: 430-1373926

TD Business Simple Checking

LINK COMMUNITY CHARTER SCHOOL INC
STUDENT ACTIVITY ACCOUNT

Account # 430-1373926

ACCOUNT SUMMARY

Beginning Balance	12,952.60	Average Collected Balance	12,952.60
		Interest Earned This Period	0.00
Ending Balance	12,952.60	Interest Paid Year-to-Date	0.00
		Annual Percentage Yield Earned	0.00%
		Days in Period	28

	Total for this cycle	Total Year to Date
Grace Period OD/NSF Refund	\$0.00	\$0.00

DAILY ACCOUNT ACTIVITY

No Transactions this Statement Period

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.com

Begin by adjusting your account register as follows:

- Subtract any services charges shown on this statement.
- Subtract any automatic payments, transfers or other electronic withdrawals not previously recorded.
- Add any interest earned if you have an interest-bearing account.
- Add any automatic deposit or overdraft line of credit.
- Review all withdrawals shown on this statement and check them off in your account register.
- Follow instructions 2-5 to verify your ending account balance.

1. Your ending balance shown on this statement is:
2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2.
3. Subtotal by adding lines 1 and 2.
4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.
5. Subtract Line 4 from 3. This adjusted balance should equal your account balance.

1	Ending Balance	12,952.60
2	Total Deposits	+
3	Sub Total	
4	Total Withdrawals	-
5	Adjusted Balance	

2	DEPOSITS NOT ON STATEMENT	DOLLARS	CENTS
	Total Deposits		2

[illegible]

WITHDRAWALS NOT ON STATEMENT	DOLLARS	CENTS
Total Withdrawals		4

FOR CONSUMER ACCOUNTS ONLY — IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

If you need information about an electronic fund transfer or if you believe there is an error on your bank statement or receipt relating to an electronic fund transfer, telephone the bank immediately at the phone number listed on the front of your statement or write to:

**TD Bank, N.A., Deposit Operations Dept, P.O. Box 1377, Lewiston,
Maine 04243-1377**

We must hear from you no later than sixty (60) calendar days after we sent you the first statement upon which the error or problem first appeared. When contacting the Bank, please explain as clearly as you can why you believe there is an error or why more information is needed. Please include:

- Your name and account number.
- A description of the error or transaction you are unsure about.
- The dollar amount and date of the suspected error.

When making a verbal inquiry, the Bank may ask that you send us your complaint in writing within ten (10) business days after the first telephone call.

We will investigate your complaint and will correct any error promptly. If we take more than ten (10) business days to do this, we will credit your account for the amount you think is in error, so that you have the use of the money during the time it takes to complete our investigation.

INTEREST NOTICE

Total interest credited by the Bank to you this year will be reported by the Bank to the Internal Revenue Service and State tax authorities. The amount to be reported will be reported separately to you by the Bank.

FOR CONSUMER LOAN ACCOUNTS ONLY — BILLING RIGHTS SUMMARY

In case of Errors or Questions About Your Bill:

If you think your bill is wrong, or if you need more information about a transaction on your bill, write us at P.O. Box 1377, Lewiston, Maine 04243-1377 as soon as possible. We must hear from you no later than sixty (60) days after we sent you the FIRST bill on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights. In your letter, give us the following information:

- Your name and account number.
- The dollar amount of the suspected error.
- Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

FINANCE CHARGES: Although the Bank uses the Daily Balance method to calculate the finance charge on your Moneyline/Overdraft Protection account (the term "ODP" or "OD" refers to Overdraft Protection), the Bank discloses the Average Daily Balance on the periodic statement as an easier method for you to calculate the finance charge. The finance charge begins to accrue on the date advances and other debits are posted to your account and will continue until the balance has been paid in full. To compute the finance charge, multiply the Average Daily Balance times the Days in Period times the Daily Periodic Rate (as listed in the Account Summary section on the front of the statement). The Average Daily Balance is calculated by adding the balance for each day of the billing cycle, then dividing the total balance by the number of Days in the Billing Cycle. The daily balance is the balance for the day after advances have been added and payments or credits have been subtracted plus or minus any other adjustments that might have occurred that day. There is no grace period during which no finance charge accrues. Finance charge adjustments are included in your total finance charge.

Acct #	Account Title	Opening Balance	Debits	Credits	Balance
10-101	CASH-CHECKING	0.00	5,575,659.85	4,436,972.31	1,138,687.54
10-103	PETTY CASH	0.00	0.00	0.00	0.00
10-105	Cash with Fiscal Agents	0.00	0.00	0.00	0.00
10-106	Charter Escrow	0.00	75,000.00	0.00	75,000.00
10-108	Impact Aid Rsv (General)	0.00	0.00	0.00	0.00
10-109	Impact Aid Rsv (Capital)	0.00	0.00	0.00	0.00
10-111	INVESTMENTS	0.00	0.00	0.00	0.00
10-114	INTEREST ON INV	0.00	0.00	0.00	0.00
10-116	CAPITAL RSV ACT	0.00	0.00	0.00	0.00
10-117	Maintenance Reserve	0.00	0.00	0.00	0.00
10-118	Emergency Reserve	0.00	0.00	0.00	0.00
10-121	TAX LEVY RECVBL	0.00	5,814,185.00	1,509,796.76	4,304,388.24
10-131	I/F LOANS REC	0.00	0.00	0.00	0.00
10-132	INTERFUND	0.00	0.00	0.00	0.00
10-133	Enterprise	0.00	163,289.81	175,539.40	(12,249.59)
10-134	Interfund Payroll	0.00	(18,812.48)	0.00	(18,812.48)
10-135	Interfund-Payroll Agency	0.00	20,376.23	0.00	20,376.23
10-137	Student Activity	0.00	0.00	0.00	0.00
10-141	STATE A/R	0.00	283,320.00	2,088,532.25	(1,805,212.25)
10-142	FEDERAL A/R	0.00	0.00	0.00	0.00
10-143	OTHER A/R	0.00	0.00	0.00	0.00
10-151	LOANS RECEIVBL	0.00	0.00	0.00	0.00
10-153	OTHER ACC RECBL	0.00	0.00	0.00	0.00
10-199	OTH CURR ASSETS	0.00	0.00	0.00	0.00
10-301	EST REVENUES	6,311,314.00	0.00	0.00	6,311,314.00
10-302	REVENUES	0.00	0.00	6,270,246.32	6,270,246.32
10-303	BGTD FUND BAL	(45,064.84)	48,000.00	0.00	2,935.16
10-307	BG WD FR CAPRSV	0.00	0.00	0.00	0.00
10-308	Bud With Sale/Leaseback Res	0.00	0.00	0.00	0.00
10-309	Bud With Cap Res Excess Costs	0.00	0.00	0.00	0.00
10-310	Bud With Maint Res	0.00	0.00	0.00	0.00
10-311	Bud With Tuition Res	0.00	0.00	0.00	0.00
10-312	Bud With Emer. Res	0.00	0.00	0.00	0.00
10-314	Bud With Waiver Offset Res	0.00	0.00	0.00	0.00
10-315	Bud With Bus Ad Rsv for Fuel C	0.00	0.00	0.00	0.00
10-317	Bud With Cap Res xFer to D.S.	0.00	0.00	0.00	0.00
10-318	Bud With Impact Aid Rsv (Gen)	0.00	0.00	0.00	0.00
10-319	Bud With Impact Aid Rsv (Cap)	0.00	0.00	0.00	0.00
10-401	Interfund Loans Payables	0.00	0.00	0.00	0.00
10-402	INTERFUND A/P	0.00	0.00	0.00	0.00
10-411	I/G A/P - STATE	0.00	0.00	0.00	0.00
10-412	I/G A/P-FEDERAL	0.00	0.00	0.00	0.00
10-421	ACCTS PAYABLE	0.00	426,500.45	0.00	(426,500.45)
10-422	JUDGMENTS PBLE	0.00	0.00	0.00	0.00
10-423	A/P PRIOR YEAR	0.00	0.00	0.00	0.00
10-430	COMP ABS PBLE	0.00	0.00	0.00	0.00
10-431	CONTRACTS PBLE	0.00	0.00	0.00	0.00

Link Community Charter School Trial Balance Sheet for Fund 10 (General Fund)

FY2023 Data is Posted to 02/28/23

Printed: 3/11/2023, 5:39:46PM

Acct #	Account Title	Opening Balance	Debits	Credits	Balance
10-451	LOANS PAYABLE	0.00	0.00	0.00	0.00
10-461	Health Insurance Emp share	0.00	0.00	0.00	0.00
10-462	FSA	0.00	0.00	0.00	0.00
10-463	Accrued Salaries	0.00	0.00	0.00	0.00
10-481	DEFRRD REVENUES	0.00	0.00	0.00	0.00
10-488	TPAF	0.00	2,219.07	0.00	(2,219.07)
10-489	PERS	0.00	0.00	0.00	0.00
10-499	OTHER CURR LIAB	0.00	0.00	0.00	0.00
10-601	APPROPRIATIONS	6,266,249.16	0.00	48,000.00	6,314,249.16
10-602	EXPENDITURES	0.00	3,909,733.41	66,334.18	3,843,399.23
10-603	ENCUMBRANCES	0.00	6,066,988.58	3,934,589.06	2,132,399.52
10-604	INCR IN CAP RES	0.00	0.00	0.00	0.00
10-605	Incr. Sale/Leaseback Rsv	0.00	0.00	0.00	0.00
10-606	Incr. Maintenance Reserve	0.00	0.00	0.00	0.00
10-607	Incr. Emergency Reserve	0.00	0.00	0.00	0.00
10-609	Incr. Waiver Offset Rsv	0.00	0.00	0.00	0.00
10-610	Incr. Bus Ad Reserve for Fuel	0.00	0.00	0.00	0.00
10-611	Incr. Impact Aid Rsv (General)	0.00	0.00	0.00	0.00
10-612	Incr. Impact Aid Rsv (Capital)	0.00	0.00	0.00	0.00
10-753	RSV ENC CURR YR	0.00	3,934,589.06	6,066,988.58	2,132,399.52
10-754	RSV ENC PRI YR	0.00	0.00	0.00	0.00
10-755	Res Fund Bal Bus Ad Rsv Fuel	0.00	0.00	0.00	0.00
10-756	Res Fund Impact Aid Rsv (Gen)	0.00	0.00	0.00	0.00
10-757	Res Fund Impact Aid Rsv (Cap)	0.00	0.00	0.00	0.00
10-760	OTHER RESERVES	0.00	0.00	1,704,050.12	1,704,050.12
10-761	RES FB-CA RS AC	0.00	0.00	0.00	0.00
10-763	Res Fund Bal S/L Rsv	0.00	0.00	0.00	0.00
10-764	Res Fund Bal Maint Rsv	0.00	0.00	0.00	0.00
10-765	Res Fund Bal Tuition Rsv	0.00	0.00	0.00	0.00
10-766	Res Fund Bal Emer. Rsv	0.00	0.00	0.00	0.00
10-768	Res Fund Bal Waiver Offset Rsv	0.00	0.00	0.00	0.00
10-770	CE SURPLUS	0.00	0.00	0.00	0.00
10-772	Res Fund Bal ARRA/SEMI	0.00	0.00	0.00	0.00
			26,301,048.98	26,301,048.98	

Link Community Charter School Trial Balance Sheet for Fund 20 (Special Revenue Fund)

FY2023 Data is Posted to 02/28/23

Printed: 3/11/2023, 5:40:31PM

Acct #	Account Title	Opening Balance	Debits	Credits	Balance
20-101	CASH-CHECKING	0.00	656,550.43	581,231.61	75,318.82
20-102	Cash on Hand	0.00	0.00	0.00	0.00
20-111	INVESTMENTS	0.00	0.00	0.00	0.00
20-114	INTEREST ON INV	0.00	0.00	0.00	0.00
20-116	CAPITAL RSV ACC	0.00	0.00	0.00	0.00
20-121	TAX LEVY RECVBL	0.00	0.00	0.00	0.00
20-131	I/F LOANS REC	0.00	0.00	0.00	0.00
20-132	INTERFUND A/R	0.00	230,293.75	0.00	230,293.75
20-141	STATE A/R	0.00	0.00	46,328.00	(46,328.00)
20-142	FEDERAL A/R	0.00	0.00	401,903.30	(401,903.30)
20-143	OTHER A/R	0.00	0.00	0.00	0.00
20-151	LOANS RECEIVBL	0.00	0.00	0.00	0.00
20-153	OTHER ACC RECBL	0.00	0.00	0.00	0.00
20-199	OTH CURR	0.00	0.00	0.00	0.00
20-301	EST REVENUES	0.00	0.00	0.00	0.00
20-302	REVENUES	0.00	0.00	208,319.13	208,319.13
20-303	BGTD FUND BAL	2,378,836.60	0.00	0.00	2,378,836.60
20-307	BGT WD FROM CR	0.00	0.00	0.00	0.00
20-402	I/F ACCTS PAYABLE	0.00	0.00	0.00	0.00
20-411	I/G A/P - STATE	0.00	0.00	0.00	0.00
20-412	I/G A/P-FEDERAL	0.00	0.00	0.00	0.00
20-421	ACCTS PAYABLE	0.00	73,660.79	0.00	(73,660.79)
20-422	JUDGMENTS PBLE	0.00	0.00	0.00	0.00
20-423	A/P PRIOR YEAR	0.00	0.00	0.00	0.00
20-430	COMP ABS PBLE	0.00	0.00	0.00	0.00
20-431	CONTRACTS PBLE	0.00	0.00	0.00	0.00
20-451	LOANS PAYABLE	0.00	0.00	0.00	0.00
20-481	DEFRRD REVENUES	0.00	0.00	0.00	0.00
20-499	OTHER CURR LIAB	0.00	0.00	0.00	0.00
20-601	APPROPRIATIONS	2,378,836.60	0.00	0.00	2,378,836.60
20-602	EXPENDITURES	0.00	277,277.07	0.00	277,277.07
20-603	ENCUMBRANCES	0.00	396,661.43	252,421.42	144,240.01
20-604	INCR IN CAP RSV	0.00	0.00	0.00	0.00
20-753	RSV ENC CURR YR	0.00	252,421.42	396,661.43	144,240.01
20-754	RSV ENC PRI YR	0.00	0.00	0.00	0.00
20-760	OTHER RESERVES	0.00	0.00	0.00	0.00
20-761	RSV FD BAL CR	0.00	0.00	0.00	0.00
20-770	CE SURPLUS	0.00	0.00	0.00	0.00
			<hr/>	<hr/>	
			1,886,864.89	1,886,864.89	

Link Community Charter School Trial Balance Sheet for Fund 60 (Enterprise Fund)

FY2023 Data is Posted to 02/28/23

Printed: 3/11/2023, 5:41:01PM

Acct #	Account Title	Opening Balance	Debits	Credits	Balance
60-101	CASH-CHECKING	0.00	362,366.08	338,829.21	23,536.87
60-102	Cash on Hand	0.00	0.00	0.00	0.00
60-111	INVESTMENTS	0.00	0.00	0.00	0.00
60-114	INTEREST ON INV	0.00	0.00	0.00	0.00
60-121	TAX LEVY RECVBL	0.00	0.00	0.00	0.00
60-131	I/F LOANS REC	0.00	0.00	0.00	0.00
60-133	Interfund-Fund 10	0.00	175,539.40	161,919.36	13,620.04
60-135	Interfund-Student Activity	0.00	0.00	1,370.45	(1,370.45)
60-141	STATE A/R	0.00	0.00	299.88	(299.88)
60-142	FEDERAL A/R	0.00	0.00	18,899.59	(18,899.59)
60-143	OTHER A/R	0.00	0.00	0.00	0.00
60-151	LOANS RECEIVBL	0.00	0.00	0.00	0.00
60-153	Other Receivable	0.00	0.00	0.00	0.00
60-199	OTH CURR ASSETS	0.00	0.00	0.00	0.00
60-301	EST REVENUES	0.00	0.00	0.00	0.00
60-302	REVENUES	0.00	0.00	156,339.93	156,339.93
60-303	BGTD FUND BAL	150,000.00	0.00	0.00	150,000.00
60-411	I/G A/P - STATE	0.00	0.00	0.00	0.00
60-412	I/G A/P-FEDERAL	0.00	0.00	0.00	0.00
60-421	ACCTS PAYABLE	0.00	31,393.44	0.00	(31,393.44)
60-422	JUDGMENTS PBLE	0.00	0.00	0.00	0.00
60-423	A/P PRIOR YEAR	0.00	0.00	0.00	0.00
60-430	COMP ABS PBLE	0.00	0.00	0.00	0.00
60-431	CONTRACTS PBLE	0.00	0.00	0.00	0.00
60-451	LOANS PAYABLE	0.00	0.00	0.00	0.00
60-481	DEFRRD REVENUES	0.00	0.00	0.00	0.00
60-499	OTHER CURR LIAB	0.00	0.00	0.00	0.00
60-601	APPROPRIATIONS	150,000.00	0.00	0.00	150,000.00
60-602	EXPENDITURES	0.00	131,896.37	0.00	131,896.37
60-603	ENCUMBRANCES	0.00	131,993.24	131,896.37	96.87
60-753	RSV ENC CURR YR	0.00	131,896.37	131,993.24	96.87
60-754	RSV ENC PRI YR	0.00	0.00	0.00	0.00
60-760	OTHER RESERVES	0.00	0.00	23,536.87	23,536.87
60-770	CE SURPLUS	0.00	0.00	0.00	0.00
			965,084.90	965,084.90	

Acct #	Account Title	Opening Balance	Debits	Credits	Balance
90-101	CASH-CHECKING	0.00	2,620,976.87	2,586,631.56	34,345.31
90-102	Payroll Agency	0.00	0.00	0.00	0.00
90-103	Unemployment	0.00	0.00	0.00	0.00
90-104	PPP Account	0.00	0.00	0.00	0.00
90-111	INVESTMENTS	0.00	0.00	0.00	0.00
90-114	INTEREST ON INV	0.00	0.00	0.00	0.00
90-121	TAX LEVY RECVBL	0.00	0.00	0.00	0.00
90-131	I/F LOANS REC	0.00	0.00	0.00	0.00
90-132	Interfund Accounts Receivable	0.00	0.00	0.00	0.00
90-133	Interfund	0.00	0.00	0.00	0.00
90-141	STATE A/R	0.00	0.00	0.00	0.00
90-142	FEDERAL A/R	0.00	0.00	0.00	0.00
90-143	OTHER A/R	0.00	0.00	0.00	0.00
90-151	LOANS RECEIVBL	0.00	0.00	0.00	0.00
90-153	OTHER ACC RECBL	0.00	0.00	0.00	0.00
90-199	OTH CURR ASSETS	0.00	0.00	0.00	0.00
90-301	EST REVENUES	0.00	0.00	0.00	0.00
90-302	REVENUES	0.00	0.00	0.00	0.00
90-303	BGTD FUND BAL	0.00	0.00	0.00	0.00
90-402	Interfund Accounts Payable	0.00	2,586,631.56	2,620,976.87	34,345.31
90-403	Interfund Payable	0.00	0.00	0.00	0.00
90-411	I/G A/P - STATE	0.00	0.00	0.00	0.00
90-412	I/G A/P-FEDERAL	0.00	0.00	0.00	0.00
90-421	ACCTS PAYABLE	0.00	0.00	0.00	0.00
90-422	JUDGMENTS PBLE	0.00	0.00	0.00	0.00
90-423	A/P PRIOR YEAR	0.00	0.00	0.00	0.00
90-430	COMP ABS PBLE	0.00	0.00	0.00	0.00
90-431	CONTRACTS PBLE	0.00	0.00	0.00	0.00
90-451	LOANS PAYABLE	0.00	0.00	0.00	0.00
90-471	SUI	0.00	0.00	0.00	0.00
90-472	AXA	0.00	0.00	0.00	0.00
90-481	DEFRRD REVENUES	0.00	0.00	0.00	0.00
90-482	Withholding-FSA	0.00	0.00	0.00	0.00
90-483	Withholding-TSA	0.00	0.00	0.00	0.00
90-484	vision	0.00	0.00	0.00	0.00
90-485	Dental	0.00	0.00	0.00	0.00
90-486	Dependent Care	0.00	0.00	0.00	0.00
90-487	Garnishment	0.00	0.00	0.00	0.00
90-488	TPAF Payable	0.00	0.00	0.00	0.00
90-489	PERS Payable	0.00	0.00	0.00	0.00
90-490	UNPDT	0.00	0.00	0.00	0.00
90-491	DCRP	0.00	0.00	0.00	0.00
90-499	OTHER CURR LIAB	0.00	0.00	0.00	0.00
90-601	APPROPRIATIONS	0.00	0.00	0.00	0.00
90-602	EXPENDITURES	0.00	0.00	0.00	0.00
90-603	ENCUMBRANCES	0.00	0.00	0.00	0.00
90-753	RSV ENC CURR YR	0.00	0.00	0.00	0.00

Acct #	Account Title	Opening Balance	Debits	Credits	Balance
90-754	RSV ENC PRI YR	0.00	0.00	0.00	0.00
90-760	OTHER RESERVES	0.00	0.00	0.00	0.00
90-770	CE SURPLUS	0.00	0.00	0.00	0.00
			<hr/>	<hr/>	
			5,207,608.43	5,207,608.43	

Acct #	Account Title	Opening Balance	Debits	Credits	Balance
91-101	CASH-CHECKING	0.00	328,693.66	272,958.35	55,735.31
91-102	Payroll Agency	0.00	0.00	0.00	0.00
91-103	Unemployment	0.00	0.00	0.00	0.00
91-111	INVESTMENTS	0.00	0.00	0.00	0.00
91-114	INTEREST ON INV	0.00	0.00	0.00	0.00
91-121	TAX LEVY RECVBL	0.00	0.00	0.00	0.00
91-131	I/F LOANS REC	0.00	0.00	0.00	0.00
91-132	Interfund Accounts Receivable	0.00	0.00	20,376.23	(20,376.23)
91-133	Interfund	0.00	0.00	0.00	0.00
91-134	Interfund Payroll	0.00	0.00	0.00	0.00
91-141	STATE A/R	0.00	0.00	0.00	0.00
91-142	FEDERAL A/R	0.00	0.00	0.00	0.00
91-143	OTHER A/R	0.00	0.00	0.00	0.00
91-151	LOANS RECEIVBL	0.00	0.00	0.00	0.00
91-153	OTHER ACC RECBL	0.00	0.00	0.00	0.00
91-199	OTH CURR ASSETS	0.00	0.00	0.00	0.00
91-301	EST REVENUES	0.00	0.00	0.00	0.00
91-302	REVENUES	0.00	0.00	0.00	0.00
91-303	BGTD FUND BAL	0.00	0.00	0.00	0.00
91-402	Interfund Accounts Payable	0.00	0.00	0.00	0.00
91-403	Interfund Payable	0.00	0.00	0.00	0.00
91-411	I/G A/P - STATE	0.00	0.00	0.00	0.00
91-412	I/G A/P-FEDERAL	0.00	0.00	0.00	0.00
91-421	ACCTS PAYABLE	0.00	0.00	75,385.09	75,385.09
91-422	JUDGMENTS PBLE	0.00	0.00	0.00	0.00
91-423	A/P PRIOR YEAR	0.00	0.00	0.00	0.00
91-430	COMP ABS PBLE	0.00	0.00	0.00	0.00
91-431	CONTRACTS PBLE	0.00	0.00	0.00	0.00
91-451	LOANS PAYABLE	0.00	0.00	0.00	0.00
91-471	SUI	0.00	0.00	0.00	0.00
91-472	AXA	0.00	22,505.00	24,125.00	1,620.00
91-473	AFLAC	0.00	5,769.74	4,173.42	(1,596.32)
91-474	AFLAC- Post Tax	0.00	0.00	0.00	0.00
91-481	DEFRRD REVENUES	0.00	0.00	0.00	0.00
91-482	Withholding-FSA	0.00	0.00	8,814.50	8,814.50
91-483	Withholding-TSA	0.00	0.00	0.00	0.00
91-484	vision	0.00	225.82	1,248.90	1,023.08
91-485	Dental	0.00	76,028.01	15,522.51	(60,505.50)
91-486	Dependent Care	0.00	0.00	3,504.00	3,504.00
91-487	Garnishment	0.00	0.00	0.00	0.00
91-488	TPAF Payable	0.00	101,426.78	104,908.90	3,482.12
91-489	PERS Payable	0.00	63,145.77	68,050.51	4,904.74
91-490	UNPDT	0.00	0.00	0.00	0.00
91-491	DCRP	0.00	3,857.23	2,584.60	(1,272.63)
91-499	OTHER CURR LIAB	0.00	0.00	0.00	0.00
91-601	APPROPRIATIONS	0.00	0.00	0.00	0.00
91-602	EXPENDITURES	0.00	0.00	0.00	0.00

Acct #	Account Title	Opening Balance	Debits	Credits	Balance
91-603	ENCUMBRANCES	0.00	0.00	0.00	0.00
91-753	RSV ENC CURR YR	0.00	0.00	0.00	0.00
91-754	RSV ENC PRI YR	0.00	0.00	0.00	0.00
91-760	OTHER RESERVES	0.00	0.00	0.00	0.00
91-770	CE SURPLUS	0.00	0.00	0.00	0.00
			<hr/>	<hr/>	
			601,652.01	601,652.01	

Link Community Charter School Trial Balance Sheet for Fund 95 (Student Activity Fund)

FY2023 Data is Posted to 02/28/23

Printed: 3/11/2023, 5:42:47PM

Acct #	Account Title	Opening Balance	Debits	Credits	Balance
95-101	CASH-CHECKING	0.00	12,952.60	0.00	12,952.60
95-111	INVESTMENTS	0.00	0.00	0.00	0.00
95-114	INTEREST ON INV	0.00	0.00	0.00	0.00
95-121	TAX LEVY RECVBL	0.00	0.00	0.00	0.00
95-131	I/F LOANS REC	0.00	0.00	0.00	0.00
95-132	Interfund Receivable	0.00	0.00	0.00	0.00
95-133	Interfund-Enterprise	0.00	0.00	0.00	0.00
95-141	STATE A/R	0.00	0.00	0.00	0.00
95-142	FEDERAL A/R	0.00	0.00	0.00	0.00
95-143	OTHER A/R	0.00	0.00	0.00	0.00
95-151	LOANS RECEIVBL	0.00	0.00	0.00	0.00
95-153	OTHER ACC RECBL	0.00	0.00	0.00	0.00
95-199	OTH CURR ASSETS	0.00	0.00	0.00	0.00
95-301	EST REVENUES	0.00	0.00	0.00	0.00
95-302	REVENUES	0.00	0.00	0.00	0.00
95-303	BGTD FUND BAL	0.00	0.00	0.00	0.00
95-411	I/G A/P - STATE	0.00	0.00	0.00	0.00
95-412	I/G A/P-FEDERAL	0.00	0.00	0.00	0.00
95-421	ACCTS PAYABLE	0.00	0.00	0.00	0.00
95-422	JUDGMENTS PBLE	0.00	0.00	0.00	0.00
95-423	A/P PRIOR YEAR	0.00	0.00	0.00	0.00
95-430	COMP ABS PBLE	0.00	0.00	0.00	0.00
95-431	CONTRACTS PBLE	0.00	0.00	0.00	0.00
95-451	LOANS PAYABLE	0.00	0.00	0.00	0.00
95-481	DEFRRD REVENUES	0.00	0.00	0.00	0.00
95-499	OTHER CURR LIAB	0.00	0.00	0.00	0.00
95-601	APPROPRIATIONS	0.00	0.00	0.00	0.00
95-602	EXPENDITURES	0.00	0.00	0.00	0.00
95-603	ENCUMBRANCES	0.00	0.00	0.00	0.00
95-753	RSV ENC CURR YR	0.00	0.00	0.00	0.00
95-754	RSV ENC PRI YR	0.00	0.00	0.00	0.00
95-760	OTHER RESERVES	0.00	0.00	12,952.60	12,952.60
95-770	CE SURPLUS	0.00	0.00	0.00	0.00
			<hr/>	<hr/>	
			12,952.60	12,952.60	

Bank Account Code(s): A,B,D Only

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
A:04935	2/27/23	Delta-T Group North Jersey, Inc. Substitutes & Paras 2022-23	806.00	P202300074	11-190-100-320-000-045
A:04937	2/27/23	The Goodkind Group, LLC Substitutes & Paras	13,366.41	P202300064	20-231-100-300-000-096
		Substitutes & Paras	4,412.76	P202300064	20-231-100-300-000-096
		Total Check Amount:	17,779.17		
A:04938	2/27/23	CIT Printers/copiers dist office	413.28	P202300024	11-000-240-500-000-068
		Copiers/Printers 2022-23	2,742.52	P202300024	11-000-240-500-000-068
		Total Check Amount:	3,155.80		
A:04939	2/27/23	PSE&G Gas & Electricity Expense	7,965.12	P202300004	11-000-262-620-000-074
A:04940	2/27/23	State of NJ Dept of Labor & Workforce Dev bal. due to unemployment acct.	2,077.48	P202300132	11-000-262-890-000-075
A:04941	2/27/23	Outfront Media, LLC Advertising CSG	1,000.00	P202300062	20-500-100-600-000-000
		Advertising CSG	150.00	P202300062	20-500-100-600-000-000
		Total Check Amount:	1,150.00		
A:04942	2/27/23	AT&T Teleconference Services	**VOIDED**	Check voided on 2/27/2023	
A:04943	2/27/23	State of NJ-Dept of Labor & Workforce Dev. Boiler Inspection fee	220.00	P202300158	11-000-230-500-000-056
A:04944	2/27/23	One Source Solutions LCCS Mailing lables	750.00	10 - 421	ACCTS PAYABLE
D:01232	2/27/23	AFLAC March premium KH, BH, SL, JR, KS, CS	637.89	91 - 473	AFLAC
D:01233	2/27/23	AXA Equitable Equi-Vest January 2023 Contributions	3,240.00	91 - 472	AXA
D:01234	2/27/23	Horizon BCBS March 2023 Dental Premiums	3,069.49	91 - 485	Dental

Bank Account Code(s): A,B,D Only

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
A:N0388	2/28/23	Link Community Charter School- Payroll			
			(6,452.46)	10 - 461	Health Insurance Emp share
			(170,671.12)	10 - 134	Interfund Payroll
		Kindergarten - Sal of Teachers	5,479.60	P202399999	11-110-100-101-000-000
		Sal - Teachers 6-8	66,879.04	P202399999	11-130-100-101-000-043
		Special Education Teacher	12,742.28	P202399999	11-200-100-101-000-043
			3,731.35	P202399999	11-421-100-105-000-044
			750.00	P202399999	11-421-100-105-000-044
		Sal - Administration	28,547.65	P202399999	11-000-230-100-000-052
		Finance & Operation Coord	14,122.27	P202399999	11-000-230-104-001-053
			400.66	P202399999	11-000-230-500-000-056
			563.30	P202399999	11-000-230-500-000-056
		Supp Svs - Salaries	18,586.24	P202399999	11-000-240-110-000-066
			11,585.22	P202399999	11-000-291-230-220-054
			75.96	P202399999	11-000-291-290-000-054
			13,660.01	P202399999	20-483-100-101-000-000
Total Check Amount:			0.00		
A:04945	3/1/23	Charles Nechtem Associates, Inc. Counseling Services 2022-23	291.66	P202300056	11-000-230-331-000-055
A:04946	3/1/23	The Goodkind Group, LLC Substitutes & Paras	9,001.08	P202300064	20-231-100-300-000-096
A:04947	3/6/23	AAA Facility Solutions Maintenance 2022-23	6,656.00	P202300080	11-000-240-500-000-068
A:04948	3/6/23	Jump Ahead Pediatrics Student Occ/Speech Therapy	326.25	P202300146	11-000-216-300-001-067
A:04949	3/6/23	Link High Technologies Inc. Info Tech Serv 2022-23	139.00	P202300008	11-000-230-300-000-055
		Info Tech Serv 2022-23	561.25	P202300008	11-000-230-300-000-055
		Info Tech Serv 2022-23	937.50	P202300008	11-000-230-300-000-055
		Info Tech Serv 2022-23	4,700.00	P202300008	11-000-230-300-000-055
Total Check Amount:			6,337.75		
A:04950	3/6/23	Kean University Link Community Charter School	75.00	P202300143	20-500-100-600-000-000
A:04951	3/6/23	identiMetrics Tardy Management Plug-in subscription Annual	1,800.00	P202300144	11-000-240-500-000-068
A:04952	3/7/23	MACHADO LAW GROUP Legal Services 2022-23	1,240.00	P202300039	11-000-230-331-000-055
A:04953	3/8/23	AT & T Phone serv	1,068.75	P202300036	11-000-230-530-000-057

Bank Account Code(s): A,B,D Only

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
A:04954	3/8/23	Staples Advantage			
		Supplies	69.59	P202300092	11-000-262-610-000-071
		Supplies	24.07	P202300092	11-000-262-610-000-071
		Total Check Amount:	93.66		
A:04955	3/8/23	Outfront Media, LLC			
		Advertising CSG	1,000.00	P202300062	20-500-100-600-000-000
A:04956	3/8/23	Protective Measures			
		Fire & Security System monitoring 2022-23	542.98	P202300082	11-000-262-890-000-075
A:04957	3/8/23	City of Newark Division of Water			
			106.71	P202300005	11-000-262-620-000-074
A:04958	3/8/23	Worrall Communications Newspapers, Inc.			
		Advertisements for board meetings	57.44	P202300152	11-000-230-530-000-057
		Advertisements for board meetings	48.08	P202300152	11-000-230-530-000-057
		Total Check Amount:	105.52		
A:04959	3/8/23	Avaya Inc.			
		Voice Message sys	128.49	P202300028	11-000-230-530-000-057
A:04960	3/8/23	LESLIE BAYNES			
		Supplies	18.55	P202300037	11-190-100-610-000-047
		Supplies	189.00	P202300037	11-190-100-610-000-047
		Supplies	78.99	P202300037	11-190-100-610-000-047
		Supplies	44.62	P202300037	11-190-100-610-000-047
		Supplies	44.62	P202300037	11-190-100-610-000-047
		Supplies	112.36	P202300037	11-190-100-610-000-047
		Supplies	42.81	P202300037	11-190-100-610-000-047
		Supplies	33.00	P202300037	11-190-100-610-000-047
		Total Check Amount:	563.95		
A:04961	3/8/23	Kendall Hunt Publishing Company			
		Illustrative Math Grade 1 Kit and workbooks	735.80	P202300106	20-500-100-600-000-000
		Shipping	102.18	P202300106	20-500-100-600-000-000
		Total Check Amount:	837.98		
A:04962	3/13/23	Fedex			
		Express shipping	58.85	P202300133	11-000-262-890-000-075
A:04963	3/13/23	City of Newark Division of Water	**VOIDED**	Check voided on 3/13/2023	
A:04964	3/13/23	New Jersey Manufacturers Insurance Company	**VOIDED**	Check voided on 3/13/2023	
A:04965	3/13/23	Kyocera Document Solutions New York Metro In copy costs	56.16	P202300134	11-190-100-610-000-047
A:04966	3/13/23	Success Communications Group			
		Ads Star Ledger	351.71	P202300026	11-000-230-530-000-057

Bank Account Code(s): A,B,D Only

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
A:04967	3/13/23	INVO HEALTHCARE ASSOCIATES SLP & OT STUDENT SERVICES 2022-23	4,598.16	P202300096	20-250-200-300-000-097
A:04968	3/13/23	Amazon Capital Services			
		Nurse supplies	67.03	P202300110	11-190-100-610-000-047
		Instructional supplies	2,027.02	P202300110	11-190-100-610-000-047
		Total Check Amount:	2,094.05		
A:04969	3/13/23	LINK EDUCATION PARTNERS, INC			
		Additional space Lower Level 23 Pennsylvania	2,000.00	P202300002	11-000-262-441-000-069
		Rent 23 Pennsylvania	27,333.33	P202300002	11-000-262-441-000-069
		Parking & Rent 972 Broad	4,000.00	P202300002	11-000-262-441-000-069
		Total Check Amount:	33,333.33		
A:04970	3/13/23	Selective Insurance Company of America Liability Insurance	6,002.00	P202300148	11-000-230-500-000-056
A:04971	3/13/23	City of Newark Division of Water	780.36	P202300005	11-000-262-620-000-074
A:04972	3/13/23	CITY FIRE EQUIPMENT CO Repair of fire alarm system. Peripheral trouble si	981.75	P202300111	11-000-240-500-000-068
A:04973	3/13/23	Youth Development Clinic			
		Student Psychologist	4,727.25	P202300063	20-485-200-300-000-000
		Student Psychologist	4,752.00	P202300063	20-485-200-300-000-000
		Student Psychologist	4,158.00	P202300063	20-485-200-300-000-000
		Student Psychologist	5,750.00	P202300063	20-485-200-300-000-000
		Total Check Amount:	19,387.25		
A:04974	3/13/23	Maschio's Food Service Inc.			
		Food Serv Prog January 2023	14,000.00	P202300115	60-910-310-600-000-000
		Food Service Program	17,471.81	P202300115	60-910-310-600-000-000
		Total Check Amount:	31,471.81		
D:01235	3/13/23	AXA Equitable Equi-Vest February 2023 Contributions	3,040.00	91 - 472	AXA
The Grand Total of all Checks from Fund 10 is:			(176,373.58)		
The Grand Total of all Checks from Fund 11 is:			240,607.90		
The Grand Total of all Checks from Fund 20 is:			67,488.65		
The Grand Total of all Checks from Fund 60 is:			31,471.81		
The Grand Total of all Checks from Fund 91 is:			9,987.38		
The Grand total of all checks for this period is:			173,182.16		