



NJ Yeshiva Handbook

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**Agudath Israel
of America**
New Jersey Office

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CERTIFIED PUBLIC ACCOUNTANTS

NJ Yeshiva Handbook

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**Agudath Israel
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If you are reading this handbook, chances are you are embarking on the exciting new mission of opening an elementary or high school Yeshiva or Bais Yaakov here in New Jersey. Congratulations!

Opening a new school – as with any new entity – can be a daunting task, and administrators are often faced with a plethora of legal, accounting, and financial questions as they embark on their new journey.

This handbook was written to give new owners and directors (as well as owners and directors of existing schools) a basic outline of the steps they need to take to ensure they are set up properly and in full compliance with national and state regulations and what they can expect in terms of government assistance. By no means is this handbook definitive and all final decisions should be made only after consultation with legal, tax, and finance professionals. It is, however, a great reference guide covering a wealth of knowledge in easy to understand language written by individuals who have helped numerous mosdos navigate these often complex topics.

Chapter 1 is a step-by-step guide on how to incorporate and get started. Once set up properly, you can start doing business. Chapter 2 provides you the basics of how to set up the payroll process with the rules that apply specifically for mosdos. Chapter 3 provides you guidance on how to avoid common pitfalls regarding the coveted tax-exempt status available for mosdos. Chapter 4 gives sound advice on how to implement measures to ensure there is adequate internal control. Chapter 5 does the same for recordkeeping.

Next, this handbook discusses government funding. Chapter 6 gives an important, overview of the structure of government funding. Chapters 7-11 details specific programs. (Chapter 7 discusses state grants for textbooks, security, nursing, and technology. Chapter 8 outlines the state programs for remedial services and compensatory education such as Chapter 192 and Chapter 193, Chapter 9 outlines the federal funding

program “ESSA” [which contains Title I, II(a), III, & IV] is outlined, and Chapter 10 outlines IDEA, a federal program that allocates funding for students with disabilities. Chapter 11 outlines some additional government programs such as the national school lunch program, and competitive grants.) Chapter 12 gives a succinct yet sufficient outline of which insurances are needed.

Finally, there is a reference page with some resources that past experience has proven to be of invaluable help to school administrators.

One of the joys of writing this handbook was the ability to work directly with R’ Ari Hutman, CPA at the reputable Hutman & Hutman accounting firm in Lakewood, New Jersey. Hutman & Hutman LLP has been the firm of choice for many premier mosdos across the United States, and R’ Ari, a man of impeccable integrity and mentschlichkeit, deserves much of the credit for the success of this handbook.

Wishing you much success as you embark on this holy endeavor,



Rabbi Avi Schnall



Rabbi Yosef Herz

DISCLAIMER

Any advice contained in this guide, including any attachments, unless expressly stated otherwise, is not intended to be a thorough, in-depth analysis of specific issues, nor is it a substitute for a formal opinion, nor is it sufficient to avoid tax-related penalties. If desired, Hutman and Hutman LLP will be pleased to perform the requisite research and provide you with a written analysis. Such an agreement may be the subject of a separate engagement letter that would define the scope and limits of the desired consultation service.

IRS Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. federal tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing, or recommending to another party any transaction or matter addressed herein.

Chapter 1: Incorporation & Getting Started

School or Shul?

Before getting started as a non-profit in NJ, an aspiring director/administrator must to decide whether to incorporate as a congeration (here on in referred to as “Shul”) or as a “school”.

An oft-cited reason to incorporate as a shul is that there is no requirement to file a tax return, offsetting certain accounting and bookkeeping fees, and that the IRS is limited in its ability to conduct an audit on a shul.

However, since schools will eventually need financial statements prepared (e.g., to receive certain government grants or to take out a bank loan to purchase a building), it is not costly to file a tax return. Additionally, an organization must keep its activities as closely as possible to the definition given to the IRS on its 501(c)(3) application. Based on the correct description of the organization’s activities provided on an application, the IRS may decide that the activities listed are more akin to those of a school than a shul, and deem it as such. The following graph contrasts the steps that a school and shul must take.

	Shul	School
Required to apply for 501(c)3 status	x*	✓
File tax returns	x	✓
File with NJ Charities Bureau	x	x
File NJ annual reports	✓	✓
Keep accurate books and records	✓	✓

* See page 13, paragraph 2

After deciding whether the new entity is a “school” or “shul”, it must **incorporate**.

Steps to Incorporation (in order):

1. File for a Certificate of Incorporation (NJ)
2. Obtain an EIN (IRS)
3. File the tax/employer registration form (NJ REG & NJ PBS Account)
4. Register with the NJ Department of Education (NJ)
5. Apply for 501(c)(3) status (IRS)
6. Apply for NJ Sales Tax Exemption (NJ)

Step 1 - Incorporate

To “incorporate” means to legally register an entity with the State of NJ. Once incorporated, the entity can open a bank account and function as a legal entity in NJ.

To incorporate, go to: <https://www.njportal.com/DOR/BusinessFormation/Home/Welcome>

The following information is required to incorporate:

- A. A legal name for the school**
- B. Address of record for the school**
- C. Phone number of record for the school**
- D. Names, addresses, and social security numbers of (at minimum) 3 unrelated trustees**
- E. Name, address and email address of a “registered agent”**
- F. Articles of incorporation**
- G. A credit card or e-check to pay the filing fee**

To explain:

- A. A legal name for the school:** Any name is fine so as long as no other entity in NJ exists with that name. An “incorporation designator” such as “Inc.” or “Corp.” must be added to the name. Any designator is fine for incorporating purposes, “Inc.” is preferred. If no incorporation designator is chosen, the New Jersey system defaults to “Entity Name, A New Jersey Nonprofit Corporation”.

Additional notes:

- a. The name can be legally changed anytime by filing an amendment either by paper or online with NJ. (A name change fee is \$50 and up depending on the service requested.)
- b. An alternate name (or names) can be added as necessary as “DBA”s (Doing Business As). DBAs are not legal name changes but can be used for banking or advertising purposes. DBAs are valid for 5 years and then must be renewed.

For example, if a school incorporated legally as “Bais Yaakov Shoshanim, Inc.” and then later decides to name the school after a donor (e.g. “Bais Yaakov Bnos Raizel”), it has two options: Either a) the name can be legally changed from Bais Yaakov Shoshanim, Inc. to Bais Yaakov Bnos Raizel, Inc. or, b) the legal name can stay as “Bais Yaakov Shoshanim, Inc.” and “Bais Yaakov Bnos Raizel” can be added as a DBA name.

- B. **Address of record for the school:** The official address of record can be the physical or mailing address of the school. It is acceptable to use a home address until a more permanent official mailing address becomes available.

****IMPORTANT**** If the school anticipates joining the National School Lunch Program, the address on the lunch application must match exactly the address provided on the application. A discrepancy in the addresses provided will delay approval for the lunch program.

- C. **A phone number of record for the school:** The phone number requirement is a formality, simply for the IRS to have on record. (Not to worry, though – the IRS won’t call!)
- D. **Names, addresses, and social security numbers of (at minimum) 3 unrelated trustees:** The members of the board of trustees:
- a. Must be “independent”. This means that trustees cannot be closely related to each other and cannot have a close common business interest (i.e., being business partners).
 - b. Should play an active role in the decisions of the organization, as the IRS prefers to see an active board of trustees, and:

- c. Must meet at a minimum once a year. The meeting discussions and decisions must be recorded in writing and saved. The written notes are called “minutes.” The minutes should state the place and date of the meeting and the names of the attendees. Any major decisions requiring board approval (e.g. setting school policy, hiring or firing administrative staff, significant financial transactions, purchasing a building, etc.), must be discussed and voted on, and the results recorded in the minutes.
 - d. May also serve on other organizations’ boards.
 - e. Can, in certain cases, also be held personally liable for their actions as it relates to the organization or for certain activities of the organization.
 - f. If they receive a salary, should receive only reasonable compensation. Disclosure of the salary and the hours worked of each trustee are required on the school’s tax return.
 - g. If they do not receive a salary from the school, does not have to report his trustee status to the IRS when he files his personal return, nor report his trustee status to any social services if he is receiving governmental assistance.
- E. **Name, address and email address of a “registered agent”:** A name and physical address in NJ of an “agent” who is designated to receive correspondence. The agent isn’t authorized to represent the school in any way; it’s just a way for the state to make sure important mail (i.e. served papers) does not get lost at a PO box.
- F. **Articles of Incorporation:** Whether incorporating as a shul or a school, the IRS requires a “purpose” clause and a “dissolution” clause in the articles of incorporation. The IRS will not grant 501(c)(3) status without it.

- G. **A credit card or e-check to pay the filing fee:** The fee is \$75.00
After completing the transaction, a certificate of incorporation will be issued in PDF form on the applicant's computer screen. This computer-generated certificate of Incorporation should be printed immediately and saved (or saved in PDF format) as no other paper certificate will be issued.

Step 2 - Obtain an Employee Identification Number (EIN)

After an institution is legally recognized (incorporated) in NJ, it can apply for an EIN or Tax ID number. The spelling of the name of the organization submitted to the IRS on the EIN application must match exactly the name filed with the state in Step 1. If payroll is being run, the IRS must be notified on the application. Immediately upon successfully submitting the application, an EIN is generated. The EIN will appear in a computer generated PDF form known as an "IRS Form CP-575" letter. Like the certificate of incorporation, form CP-575 should be printed and saved immediately (or saved in PDF format) as no other paper certificate will be issued.

Applications can be submitted at www.irs.gov.

Congratulations! Armed with a certificate of incorporation and a form CP-575, an institution can start doing business with financial institutions (e.g., a local bank). After setting up an account, the school can start collecting tuition, donations, and issuing receipts. (See note at the end of Step 4.)

Step 3 – File with the State ("NJ-REG")

After being recognized at the state level and by the IRS, an institution is ready to register the business for tax and employment purposes with NJ. The registration can

be filed online or mailed in. In the registration process, an institution will be asked:

- To choose a fiscal year-end for your school. (Traditionally, many boys' schools make their fiscal year end on July 31st, and girls' schools end their fiscal year on August 31st.)
- Whether or not the school will be filing a tax return.
- To register for payroll: Schools and Shuls are exempt from federal unemployment tax ("FUTA"), so make sure to check the "exempt" box.
- Upon completing the process, a PDF confirmation number will be generated showing proof of business registration. Again, it is important to save the computer-generated form, as an original will not be issued.

It is also a good idea to set up a **NJ PBS account** and use the Premier Business Services. With an NJ PBS Account, all electronic filings and payment services are included in one, streamlined site.

The site is at: https://www16.state.nj.us/NJ_PREMIER_EBIZ/jsp/home.jsp

Once an account is set up, changes can be made to the business registration, payments can be made, reports can be filed, and payment history and past filings can be viewed.

Step 4 - Register with the NJ DOE

Fill out the NJ DOE Nonpublic school registration form at:

<https://www.nj.gov/education/nonpublic/docs/NewSchoolRegistrationForm.pdf>

Step 5 - Apply for tax exempt §501(c)(3) Status

The school can now apply to the IRS to be recognized as a tax-exempt (“§501(c)(3)”) organization by filing Form 1023 (Form 1023-EZ is not available for schools or shuls). The §501(c)(3) status allows the school to accept tax deductible donations and exempts it from paying federal income tax. After approving an application (which can take between 1 and 6 months), the IRS will send the school its official “Determination Letter” and then include the school on their exempt organizations database.

The §501(c)(3) status is required only if incorporated as a school. A shul is not *required* to obtain §501(c)(3) status but recommended because it is:

- a. Required for the school lunch program.
- b. Required for township property tax exemption.
- c. Required for making state sales tax exempt purchases.
- d. Required in order to have a school listed on the IRS database. Many savvy donors will not make a substantial contribution to a school unless it is listed on the IRS website.
- e. Required to be able to accept donations from donor advised funds (DAFs) that restrict donations to organizations listed on the IRS database.
- f. Required for any grants that require submitting a determination letter.

Note: The IRS considers an institution tax exempt retroactively from the date of incorporation as long as 27 months did not lapse from incorporation to application. In the interim, one can operate as a fully established §501(c)(3) organization, including fundraising and issuing receipts.

Step 6 - Apply for NJ Sales Tax Exemption

After approval as a §501(c)(3), a school can apply for NJ sales tax exemption. To apply, simply fill out form Reg-1E and enclose a copy of the certificate of incorporation, the IRS Determination Letter and follow the instructions. There is no fee to file this form. The Reg 1-E form is available at:

https://www.state.nj.us/treasury/taxation/pdf/other_forms/sales/reg1e.pdf

Chapter 2: Payroll

1. Wages and payroll taxes
2. State Unemployment and Disability
3. Parsonage
4. QTR
5. Health Insurance
6. Dependent care benefits
7. Reimbursements
8. 403(b) and other retirement plans
9. Miscellaneous
10. Additional Payroll Issues

1. Wages & Payroll Taxes

Filing Payroll Taxes

- It is recommended to retain a professional payroll company to file payroll taxes. Before doing so, ensure that the payroll company is completely familiar with the unique needs of nonprofits such as parsonage, and QTR (see below, #3).
- A (less ideal) option would be to do it in-house using QuickBooks or another payroll software.
- Payroll tax, unlike income tax, is a “trust fund tax.” This means that the amount withheld from an employee’s paycheck is held in trust by the employer and then submitted by the employer to the IRS on the employee’s behalf. Both

the IRS and state tax departments have a zero-tolerance policy for late or non-paying of these trust taxes. The penalties are high and there is rarely room for abatement.

- After registering for payroll, sign up for an Electronic Federal Tax Payment System (EFTPS) account to pay federal taxes easily and electronically.
- Each employee must fill out a:
 - a. W-4 form for withholding purposes. All W-4s should be retained in the records. (An employee may change his or her withholdings anytime by submitting a new W-4).
 - b. Form I-9 certifying the employees are legally allowed to work in the US. All Form I-9s should be retained in the records.
- Payroll forms are due: April 30th, July 31st, October 31st, and January 31st. Each form covers the prior 3 month period. (That is, the April 30th form covers the period from January 1st until March 31st; the July 31st form covers April 1st until June 30th, and so on.)
- The 3 forms to file each quarter are:
 - **Form 941** (IRS), on which:
 - ◆ the social security and Medicare tax for both the employer and the employee is calculated.
 - ◆ any federal withholdings for employees are reported.
 - ◆ any 3rd party sick pay (in the event that any employee received 3rd party sick pay such as maternity leave) is reported.
 - ◆ the number of employees is reported.

Form 941 must be signed and mailed to the IRS (or electronically submitted).

In order to avoid penalties, a school will need to submit timely payroll tax deposits to the IRS. These deposits are paid either monthly or semi-weekly, depending on the amount of tax liability due.

Note: Non-profits are exempt from filing and paying Form 940.

- **Form NJ927** (State of NJ Division of Taxation), on which:
 - ◆ State taxes due from disability and unemployment for the employer and employee is reported and paid.
 - ◆ Any state withholdings are reported and paid.
 - ◆ The number of employees is reported.

Form NJ927 must be filed and paid for electronically.

Note: An NJ PBS account will ease the filing process (see page 9).

- **WR30** (State of NJ Division of Taxation):
 - ◆ This is an informational return only (no tax is due)
 - ◆ Wages paid to each employee are reported separately on this form
 - ◆ The total number of wages should match the NJ927 form

At year end, W-2's are sent to each employee and copies filed with the IRS and NJ.

2. State Unemployment and Disability

- **NJ DISABILITY:** According to the NJ Department of Labor, it appears that non-profit schools (and certainly those established as congregations) are exempt from paying state disability insurance (DI). Thus, the default position is that

employees of nonprofits are not covered for temporary disability (including maternity leave). This has led to many disappointed employees who receive a notice that they are not eligible for benefits. To avoid this situation, a nonprofit may elect to obtain optional coverage for their employees by filling out form UC-6 with the NJ Dept. of Workforce and Development. Mr. Yossi Hettleman of SmartPay Payroll LLC recommends that yeshivos with largely male staff should not take advantage of the opt-in while schools with a larger female staff should opt in for this coverage, as it is a great benefit to their staff and something they may be relying on.

- **UNEMPLOYMENT TAX:** The school may, in lieu of paying state unemployment taxes, instead reimburse the Unemployment Trust Fund for benefits paid out. However, there are numerous requirements including furnishing the state proof of financial responsibility or filing a surety bond with the Department of Labor.

3. PARSONAGE

Parsonage is a housing allowance from an institution for its clergy members. The housing allowance is excludable from gross income for income tax purposes but not for self-employment tax purposes. This can be a boon for employees who are benefiting from certain welfare services (such as JerseyCare), as the parsonage is not counted towards their gross income.

Summary of basic rules:

- a. Parsonage allowance allows the school to pay an employee's reasonable housing costs.

- b. This payment is exempt from income taxes *but is still subject to self-employment (“SE”) tax.*
- c. Since parsonage is subject to SE tax, it may not make sense for everyone from a tax saving perspective. However, it may be beneficial for those on welfare programs. (See appendix A for examples.)
- d. Parsonage is limited to the lesser of the actual housing costs of the Rabbi or the fair rental value of the Rabbi’s furnished home plus utilities.
- e. To designate payment as parsonage, it requires official board of trustees’ action to designate the payment as such.
- f. Parsonage is available for housing expenses (rent, mortgage, property taxes, homeowner’s insurance, utilities, home repair, improvements, down payment, appliances, furniture, décor, etc.). (See detailed list in appendix A.)
- g. Parsonage payments may be sent directly to a 3rd party (e.g. mortgage company, township property tax collector).
- h. There is no limit on the percentage of salary that can be designated towards parsonage. Even an entire salary can be designated as parsonage.
- i. An employee may take parsonage from two jobs if his housing expenses exceed the parsonage he’s receiving from one employer (again, subject to the allowable categories).
- j. The amount of parsonage is usually reported in box 14 of the W-2. However, this box is for informational purposes only and may be excluded from the W-2.
- k. It is recommended to have the teacher fill out a parsonage form. (See appendix A.)
- l. An employee who opts to take parsonage must sign a parsonage contract.

For tax filing purposes, the employee who opts to take parsonage is considered a clergy member and treated as a quasi-independent contractor. He receives a W-2, but is treated as if he was getting a 1099. His entire salary (including the parsonage portion) is subject to self-employment tax but only the parsonage portion is exempt from income tax. Since a self-employed person pays 15.3% and an employee only pays 7.65% and the other 7.65% is paid for by the employer, the rebbi is “losing” 7.65%. Many schools reimburse the rebbi for the tax difference. If the school chooses to do so, that amount must be included as additional income.

The W-2 will show the regular non-parsonage wages in box 1, nothing in boxes 3 or 5, and the parsonage wages may or may not be omitted from the W-2 altogether, as discussed.

(Samples of a W-2 where an employee received parsonage can be found in appendix B.)

4. QTR

Qualified tuition reimbursement, or QTR, is a completely tax-free fringe benefit where the school can provide free schooling or pay the tuition for the teacher or their dependents at another institution.

Summary of basic rules:

- a. QTR is free from all income and SE tax.
- b. QTR is not reported on the W-2 or the employees' tax return.
- c. In order to be tax free, it must be considered a fringe benefit and NOT in lieu of salary (salary reduction). Therefore, it is crucial not to reduce the employee's salary and replace it with QTR.

(If QTR replaces the income, the IRS will deem the QTR as taxable income to the employee.)

- d. The school must make the benefit available to all employees without discriminating. However, limits can be set based on classes of employees (e.g. F/T vs. P/T, years of experience, etc.).
- e. QTR benefits are only for the designated employee, their spouse, or dependent children. A school cannot pay QTR for non-dependents.
- f. QTR may be paid to an employee's schools abroad (e.g. Israeli yeshivos and seminaries).
- g. QTR is not available to volunteers or independent contractors.
- h. While there is no clear-cut limit on what percentage of salary can be taken as QTR, common consensus seems that under 25% of salary could be considered a benefit.
- i. The QTR benefit must be properly worded in the teacher's contract.

(See appendix D for a properly worded basic contract.)

5. Health Insurance

A health insurance benefit paid by the school on the employee's behalf or through a payroll tax deduction may be tax free or a pretax deduction and reduces the employee's taxable income.

6. Dependent Care Benefits

Up to \$5,000* per year can be paid for qualified childcare expenses. This benefit is pretax and reduces the employee's taxable income.

*Please note that as part of the American Rescue Plan for tax year 2021, this was increased to \$10,500 for 2021 only

7. Reimbursements

Reimbursements (monies repaid to an employee for items the employee purchased on behalf of the school) can be tax free, via an accountable plan. There is no implementation required. Rather, the employer simply reimburses the employee for any school expenses they incur and the reimbursement payment to the employee is non-taxable. It is a recommended practice for the school to maintain a written policy on what documentation they require from the employee for the reimbursement (e.g., receipts dropped off in a box and reimbursed at the end of the month). If the school sets up a non-accountable plan where a set amount of funds are given to an employee each month for expenses they may incur, that reimbursement money will be taxable.

8. 403b (and Other) Retirement Plans

A 403(b) plan is a 401(k) retirement savings plan for 501(c)(3) tax exempt organizations. An employee is able to contribute pre-tax dollars from their salary to the plan. (Obviously, an employee should be in a financial position where they can set aside funds for retirement to make use of a 403(b)).

9. Miscellaneous Taxable and Non-Taxable Benefits

Bonuses and gifts from an employer are generally taxable. Other potential benefits would need to be discussed with your accountant on a case-by-case basis.

10. Additional Payroll Issues

A. Employee vs. Independent Contractor (W-2 s. 1099)

A school needs to pay payroll taxes and file payroll returns for its employees only, and not for independent contractors. Obviously, a school would save in payroll taxes by treating its employees as independent. However, it is exceedingly difficult to qualify as an independent contractor in New Jersey.

The NJ Department of Labor considers everyone an employee unless the individual can pass the “ABC” test:

- **A:** The worker is free of control or direction when performing the service and
- **B:** The work performed is outside of the usual course of business or place of business and
- **C:** The individual has his own independent trade or business

NJ *places the burden of proof on the employer* to prove the individual is not an employee or he will automatically be considered an employee. It is very difficult to successfully defend against an NJ Department of Labor audit on this matter, and therefore, **a school should classify its workers as “employees” unless they can truly pass the “ABC” test.**

Some points to be aware of:

- Substitute Teachers: There is no minimum amount of work performed to qualify as an employee and a W-2 must be filed for any employee earning wages.

- Janitorial staff:
 - Janitors should receive a W-2
 - All janitors should have a properly filled out W-4 and I-9
- Dept. of Labor Audit: To help avoid a DOL audit, avoid circumstances which would require you to issue to the same person a W-2 and a 1099 in the same year.
- Do not confuse a DOL audit with a Workers Comp Audit. A Workers Comp Audit is a standard audit performed every year by the insurance company that covers your employees.
- The NJ DOL now mandates that all schools are required by state law to submit which employees they expect to return to work after the summer. When a school employee files an unemployment claim, the NJ DOL will use the list the school provides to determine eligibility.

www.myunemployment.nj.gov/employees/school-districts

B. Affordable Care Act (ACA)

One of the mainstays of the Affordable Care Act (ACA) was a provision for employers with more than 50 full-time (FT) or full-time equivalent (FTE) employees. The IRS considers these employers Applicable Large Employers (ALEs). ALEs are required to offer adequate and affordable coverage to their FT employees and also have additional reporting responsibilities. Although this topic is beyond the scope of this handbook, it is important to make sure that your payroll company is qualified to calculate and track if you are an ALE and then address the issue promptly in order to avoid stiff IRS penalties.

Chapter 3: Compliance

Not to Jeopardize A Tax-Exempt Status

It is important to avoid common pitfalls that may jeopardize a 501(c)(3) status:

- Failure to file a tax return (990) for 3 years in a row results in automatic revocation.
- Providing benefits to “insiders,” (i.e., board members or important employees of the organization). This does not mean that board members can’t get paid for their work, it just means that all transactions must be kept at “arm’s length.”
- Earning too much “Unrelated Business Income” (UBI) that is not substantially related to the organization. There are some exceptions, so be sure to discuss with an accountant should this scenario arise.
- Pursuing activities that the organization did not report to the IRS in the original application.
- “Electioneering”- i.e., promoting a candidate for public office. If you are not sure whether or not a certain activity prohibits the electioneering ban (e.g., inviting an elected official to a school dinner during an election year), be sure to discuss with your accountant. However, advocacy for a particular issue, e.g., sending out an Agudah email to your school list, is allowed.
- NJ requires a business to file an Annual Report and pay the fee. After 2 years of non-payment, the school will receive a business revocation notice. This is not a revocation of a 501(c)(3) status; this is a revocation of the right to do business in NJ.

Annual Board Meetings and Minutes

The IRS requires at least one board meeting per year. This meeting should be documented and have its proceedings recorded as meeting minutes. It should contain, at minimum, the names of attendees, date, and place of meeting. Any major policy issues should be discussed and voted on as necessary, and documented in the minutes. Setting policy, major purchases or hiring, and parsonage approval should take place at the meeting, and be recorded in the minutes.

Tax Return (If Applicable)

The form 990 tax return is due four and a half months after the close of the tax year. Get started early on gathering the information to fill it out, as there is a lot to provide and there are stiff penalties for late filing. You must provide the CPA with the school's income and expenses broken down by category. A balance sheet and a list of significant contributors with their names and addresses and amounts contributed is also required.

Issuing Receipts

Receipts should be issued for donations (and not for tuition payments) of \$250 or more. The following items should appear on the receipt:

1. Name of the donor
2. Name, address, and EIN of the school
3. Date of the contribution
4. The amount of cash contribution or a description of a non-cash contribution (i.e., furniture). Note that non-cash contributions over \$500 and \$5,000 have additional requirements.

5. A statement that no goods or services were provided by the organization in return for the contribution. If goods or services were provided (e.g., a school dinner), a description and good faith estimate of the value of goods or services provided should be included.

Non-Discriminatory (“ND”) Policy

Every school is required to maintain and publicize its ND policy.

- The most straightforward way to publicize an ND policy is via an ad in a local publication. (Many publications have a template including the necessary language, and only the school name has to be entered).
- Schools that don’t file a tax return are required to file Form 5578 (“Annual Certification of Racial Nondiscrimination”) with the IRS annually.
- It is also required to include the ND policy on its brochures and applications.

Sample ND Policy: Yeshiva Ploni admits students of any race, color, national and ethnic origin to all the rights, privileges, programs, and activities generally accorded or made available to students at the school. It does not discriminate on the basis of race, color, national and ethnic origin in administration of its educational policies, admissions policies, scholarship and loan programs, and athletic and other school-administered programs.

Other Good Policy Practices:

- Written contracts with employees should exist, including:
 - Written approval for parsonage
 - Proper contract wording for QTR

The following policies should be in writing and approved by the board:

- All HR policies, including setting salaries and benefits (including vacation and sick leave), health insurance, other benefits, overtime, conflicts of interest, ethics, etc.
- A reimbursed expenses policy including what to reimburse, any spending limit, and a reimbursement procedure (usually the employee pays it up front and is reimbursed upon submitting expense detail with receipts)
- A document retention and destruction policy (shredder)
- Someone should be in charge of ensuring timely filing of all federal and state tax returns, including payroll tax
Note: The board of trustees should be given time to review the tax return or financial statements before filing
- Ensure proper insurance coverage for the organization

Chapter 4: Internal Control

Internal controls are systems of policies and procedures that

- *protect the assets of an organization,*
- *create reliable financial reporting,*
- *promote compliance with laws and regulations, and*
- *achieve effective and efficient operations.*

Besides for the obvious benefit of having an internal control system in place, most schools will require a financial statement audit, which is required for certain government grants and by banks as part of loan requirements. To produce a financial statement audit, an internal control system is required. An audit does not only opine on a school's financials, it also delineates its internal controls policies.

The following is a basic outline of common internal controls. Each organization will need to customize it for their needs.

Control Activities:

- Physical controls of assets
 - Locking cash in a safe
 - Passwords for online banking
 - Procedures in place for receipt of cash

- Segregation of duties – different people should be responsible for:
 - Opening mail
 - Receiving cash/checks
 - Recording the income on the books
 - Preparing deposit slips
 - Making bank deposits
 - Receiving the monthly bank statement
 - Reconciling the books against the bank statement

- Fraud controls
 - Monthly reconciliation of bank account to books
 - Preparing budgets and compare to actual financials
 - Passwords on computer
 - Passwords for Quickbooks and Admire
 - Limiting access to credit cards/checkbook

- Verifying, recording and monitoring expenses, including payment of invoices and petty cash.
 - How are invoices approved for payment?
 - Proof of receipt of goods
 - Who is authorized to make payments
 - How many signatures required for checks (small amounts can be determined by the board as being able to be paid with petty cash)

- Monitoring
 - Ongoing monitoring by management (budgeted expenses vs. actual)
 - Periodic (monthly or quarterly by accountant)
 - Reviewing related party transactions – should also be disclosed in minutes

Chapter 5: Recordkeeping

There are many good reasons to keep good financial records. Even if, as a cost saving measure, an administrator insists that “all the numbers are in my head,” it is most likely that financial statements will need to be prepared. Therefore, it is imperative to be set up correctly from the start.

Some important recordkeeping tips include:

- Setting up a Quickbooks file
- Hiring a skilled and highly competent bookkeeper
- Having a professional accountant assist in setting up the chart of accounts tailor-made to your school’s needs. (This will assist in the event that financial statements need to be prepared, because the accountant can quickly pull the numbers.)
- Classify transactions correctly (specifically loans, refunds, and major purchases), and be sure to call a professional accountant when a question arises
- Do monthly bank reconciliations
- Never make changes to the Quickbooks file for a previous (closed) fiscal year without first speaking to a professional accountant
- Keep accurate information on donors, parents, and vendors (including names and addresses)

Chapter 6: Government Funding Overview

There are several sources of government funding available to schools. Chapter 7 outlines the state grants that every non-profit, nonpublic school in New Jersey is automatically entitled to upon satisfactorily completing their enrollment report. In contrast with direct assistance grants (discussed further), these funds entitle schools to certain equipment and services.

These grants include funding for: nonpublic school security, textbooks, nursing, and technology at a set per-pupil amount. (For example: The nonpublic school security program allocates \$175 per student. A nonpublic school that reports 100 students on its enrollment report will receive an allocation of \$17,500 for the next school year).

In Chapter 8, the state funding for educational services are outlined. This includes the state’s compensatory education programs which appropriate funds for schools to provide – through third party vendors – evaluation and educational services for students struggling to perform at age-appropriate academic levels. State funded transportation for schools in eligible districts is also outlined in Chapter 8.

Chapter 9 outlines the federal program known as the “Every Student Succeeds Act” (ESSA) and its subchapters (Titles I, II(a), III, and IV), in which funding for supplemental instruction, professional development, English language learners, and providing for a “well-rounded education,” are allocated. In contrast to state funding, in order to receive ESSA (or “Title”) funds, a school must be located in a “Title eligible district” (the requirements of which are discussed further).

Chapter 10 outlines the “Individuals with Disabilities Act” (IDEA), a federal program which funds a portion of the costs associated with special education for students with disabilities.

Most government programs (including those outlined in this handbook) are handled at the district level. This means that the state sends the money to the local school board of education to act as a “gatekeeper” of the funds. The board of education’s administrative offices then engage school officials in a series of conversations and discussions known as “consultation.” During consultation, it is decided how to utilize the available funds (e.g., what equipment will be purchased, how and when students will receive services, and which provider will be contracted to provide services, etc.). After consultation is held, the board executes a contract with the vendor.

A board of education is known in governmental terms as a Local Education Agency (LEA). The abbreviation LEA is used throughout the rest of this handbook.

As board of education officials may not be familiar with the needs of nonpublic schools, it is best to familiarize yourself with what your school is entitled to ensure students get the services they deserve. Following each program, this handbook includes a “consultation checklist” to assist in this regard.

As a general rule, the third-party providers contracted by the LEA to administer services will be most knowledgeable regarding the intricate details of each programs. This handbook is designed only to give a general overview, so administrators can gain enough familiarity with the programs to know what to expect, and to prepare for consultation.

In Chapter 11, various grants awarded through independent government agencies (as opposed to the LEA) are outlined. Participation in these programs is completely voluntary, and the application process for each is independent of any other government program. These grants are direct assistance grants, in which the school receives cash reimbursements for expenditures.

The Enrollment Report: To be eligible for any grants, a nonpublic school must be registered with the New Jersey Department of Education (discussed earlier), and must complete the Nonpublic Enrollment Report annually, located at <https://homeroom.state.nj.us/> The report opens mid-October and closes on December 1st.

Note: New schools obviously cannot submit an enrollment report in time to receive services for their first year of operations. The enrollment report of a new school is due by October 15th to be eligible for services the following year.

Chapter 7: State Grants

	<u>Textbooks</u>	<u>Security</u>	<u>Nursing</u>	<u>Technology</u>
	<i>The Nonpublic School Textbook Program</i>	<i>The Nonpublic School Security Aid Program</i>	<i>The Nonpublic School Health Act</i>	<i>The Nonpublic School Technology Initiative Program</i>
Amount per student ¹	\$54	\$175	\$102	\$36
To be used for:	Student textbooks; Student workbooks; Student manuals E-Textbooks	Security personnel; Hardware installation; Improvement to windows, fences and doors; Access control systems; Security cameras; Stop signs; Other traffic security measures	School nurse; Medical material and supplies; Maintenance of student health records; Assistance with hearing and dental screening	Computers; Calculators; Software; Memory cards; Insurance on purchases

¹ All “amount per student” are current as of this printing. Since the amounts could fluctuate every year depending on the political climate, schools should not count on getting the full amount in any future year until it is included in the final state budget.

	<u>Textbooks</u>	<u>Security</u>	<u>Nursing</u>	<u>Technology</u>
Restrictions/ Requirements	Cannot be used for reference, library or any teachers' edition books. Any textbook purchased must be in use for a minimum of 5 years, except with authorization from the LEA.		Schools must maintain a supply of EpiPens.	Cannot be used for any hardware that will be utilized for "sectarian" (religious) use.
Consultation checklist:	Amount the school will receive; Which textbooks will be purchased; Which courses textbooks will be used for	Amount the school will receive; Which services and hardware will be purchased.	Amount the school will receive; Which health services will be provided; What equipment will be purchased; Criteria to be used when seeking an appropriate vendor;	Amount the school will receive What will be purchased

	<u>Textbooks</u>	<u>Security</u>	<u>Nursing</u>	<u>Technology</u>
			When services will start; How the nursing position will be filled in the event of a long term leave or absence	
Consultation should take place	Between March & April to ensure textbooks are available for use at the start of the school year.	May	Before the RFP/ Competitive Contracting process begins	May
Required Documents:	Nonpublic school individual student request form; Nonpublic school textbook consolidated requested form		Nonpublic school nursing funds form	

Chapter 8: State Service Funding

Compensatory and Remedial Services – Chapter 192 and Chapter 193

Chapter 192 and Chapter 193 are state sponsored programs that appropriate funds for evaluation and educational services for struggling students through third-party vendors. Unlike the state grants discussed in Chapter 7, where the school's allocation is based on its enrollment, students must meet eligibility requirements in order to receive services through Chapter 192 and Chapter 193.

Compensatory Services (Chapter 192) appropriates \$995.33² per student to provide compensatory educational services (such as pull-out tutors and push-in assistants) for students struggling in language arts and math.

A student is eligible for Chapter 192 services if:

- In grades 1-2: A student “requires academic assistance.”³

² \$995.33 is the official amount the State provides per student, as per statutory language. However, vendors receive less than 995.33 because a) the district takes 6% for administrative costs, and b) in recent years the total dollar amount allocated to the general fund remained stagnant even as the amount of students eligible for the funds grew.

³ To determine if a student meets those criteria, the following methods may be used:

- Teacher and parent surveys, interviews and observational assessments
- Work samples, including performance-based assessments
- Development screening
- Checklists
- Report cards
- Tests
- Projects

- In grades 3-12: A student scored below the 40th percentile on a “valid and reliable standardized assessment” or below “established proficiency level on the PARCC.”
- A student is eligible for ESL (English as a Second Language) services if a student’s native language is not English and he or she scores below the proficiency cut-off level on a NJ DOE-approved language proficiency test and has at least one additional indicator of such need, such a previous low score on an English test or teacher input.

Note: Ideally, services should be provided in school. In the event of an illness r”l, regulations allow for at-home instruction.⁴

Consultation with the district must take place annually, in time to begin services at the beginning of the school year. Choosing a provider that both the school and the district are comfortable with is critical. Therefore, consultation should take place before the RFP (Request for Proposals) process. (May is usually a safe time to start.)

Consultation checklist:

- a. What time of day the services will be provided
- b. Where the services will be provided
- c. Which services will be provided

⁴ The criteria for receiving ‘home service’ is:

- a. Student was unable to attend school for 10 consecutive or 20 cumulative (non-consecutive) days due to a health condition.
- b. There is a written confirmation from the student’s physician stating the student needs to be at home.
- c. There must also be written approval by the district’s physician.

- d. How the students will be assessed and evaluated
- e. How results will be communicated to the parent

Forms Required:

- a. 407-1 Form (submitted by parents to the district via the nonpublic school)
- b. Individual Service Improvement Plan (ISIP) Sample ISIP forms are available in the appendix of this handbook.

Chapter 193 Funding (Evaluations and Remedial Services) similarly appropriates \$995.33⁵ per student annually for vendors of evaluation services. Chapter 193 also appropriates funds for supplementary education and speech language services. Specifically, the funding provides for:

1. An initial evaluation (at any time throughout the school year). If a student is found to have a disability, the school must develop an Individual Service Plan (ISP).
2. An annual evaluation to determine if changes need to be made to a student's ISP; and,
3. Within three years of the initial evaluation, a re-evaluation to determine if the student continues to be a student with a disability.

Chapter 193 funds are also used to provide "limited related services" such as supplementary instruction and speech therapy services that are included in the child's ISP.

⁵ See footnote 3 to Chapter 192 Funds.

Consultation checklist:

- What time of day the services will be provided
- Where the services will be provided
- The format in which how the services will be provided
- How the students will be assessed and evaluated
- How results will be communicated to the parents

Forms Required

- 407-1 Form
- Individual Service Plan

All sample forms are available in the appendix.

Note: Educational services provided through Chapter 192 and 193 are subject to a “supplant, not supplement” provision. Often a source of consternation for nonpublic school educators, this provision mandates that services provided can only enhance, but not replace the general education a student is receiving. To ensure the services provided by a 3rd party only supplement and not supplant, a child must attend regular classes 40% of the time, and be ‘pulled out’ for services no more than 60% of the time.

Transportation

The State of New Jersey provides funds for transportation of students (public and nonpublic alike) residing out of a 2-mile radius of their schools, if they live in a ‘busing district.’ In order to be a ‘busing district,’ a majority of the public-school population must live farther than two miles from their schools.

An individual student residing out of a 2-mile radius in a ‘non-busing’ district would not be eligible for busing.

In a busing district, nonpublic school students residing out of a 2-mile radius from their schools are eligible to participate in the busing program, with the caveat that a nonpublic school student’s busing expenses are not to exceed \$1,000 annually. In the event that no bus company picks up the routes (which can be likely if there are relatively few nonpublic school children), the district can give the monies received from the state to parents in lieu of the busing (known as ‘aid-in-lieu’).

If a district does provide busing, the following documents are required by the local BOE⁶:

- New Jersey incorporation certificate
- NJOE registration confirmation letter inclusive of state code number
- A copy of the IRS letter confirming the school’s not-for-profit status
- A copy of the township Certificate of Occupancy (“CO”)
- Official school name, address and phone number
- Proposed target grade(s) when the school opens
- The school’s opening and closing time schedule (including Friday dismissal)
- An updated official school calendar

⁶ This list was taken from the Lakewood, New Jersey Board of Ed. Other districts may require other paperwork as well.

In addition, parents must submit an application⁷ for busing for every child over 5 years of age. The application is submitted by parents to the school. The school then submits the applications with the above documents.

In Lakewood, the Lakewood School Transit Authority (“LSTA”) is a nongovernment consortium which provides busing for mandated (out of 2 miles) and courtesy (within 2 miles) students at a nominal fee to parents. The LSTA can be reached at 732.707.7287 or info@lakewoodsta.org.

⁷ In the Lakewood school district, this application is known as a ‘B6T’.

Chapter 9: ESSA

The Every Student Succeeds Act (ESSA)

ESSA is a federally funded education program that includes an “equitable participation” clause for nonpublic schools. ESSA includes four sources of funding: Title I, Title II(a), Title III, and Title IV, each of which has different eligibility requirements and allowable uses.

Title I is a “federal program enacted to improve the academic achievement of the disadvantaged”. Title I funds are generated by students below the poverty level and used to improve the academic performance of under-achieving students. Therefore, while an economically disadvantaged student *generates* funds, an academically disadvantaged student *uses* the funds. In short, a low-income student excelling in her studies generates funds for her wealthy, challenged peer.

“Eligibility” henceforth refers to students eligible to generate funds. Eligibility to receive Title I services will be discussed further.

District Eligibility

Only nonpublic students residing in a “Title I district” are entitled to equitable participation in the program. However, a child residing in a more affluent district in which the public school does not participate would not participate in Title I, even if they would meet the eligibility requirements on their own. District eligibility to participate in Title I is determined primarily by the census poverty estimate. A district may choose to only serve certain grades with Title I funds (K-8, for example).

“Equitable participation” in that district would necessarily include only students in grades K-8.

Student Eligibility

A student residing in a Title I-participating district still must meet eligibility requirements on her own to generate Title I funds. Accurate determination of the number of nonpublic school students below the poverty line in a Title I district is key to the nonpublic schools receiving their fair share of funding. Several allowable methods are:

- **Lunch Program Participants:** If the nonpublic school has a government sponsored lunch program (discussed further), all students participating in the free lunch program are automatically eligible to generate Title I funds. The student count would equal the number of students participating in the lunch program.
- **Lunch Program Questionnaire:** The school can send out questionnaires to a select group of parents determining their eligibility to participate in a lunch program. Based on the answers received, the school can then extrapolate the percentage of students that are eligible and apply it to the entire school population. (The survey can be crafted in a way that protects the anonymity of the parents, thus maintaining their dignity while yielding a more accurate result. This can be done by crafting a form containing an address, what grades the students are in, and the parents; a district may not insist on seeing family names.)
- **Proportionality:** The simplest method would be to simply apply the low-income percentage of low-income public school students to the nonpublic school population.

- **An Equated Measure:** If the State can provide records for other welfare programs, such as TANF, the district can take the number of TANF-participating public school students in proportion to the lunch program and then apply that ratio to the nonpublic school population. (For example, if there are 1,000 TANF public school students and 2,000 participate in the lunch program, the district can multiply the TANF nonpublic school students by two and determine how many students would be eligible for the lunch program, and consequentially, Title I).
- **School Data:** If the nonpublic school collects its own data for tuition purposes, that data can be used to determine the eligibility of students to participate in Title I. Because parents may be more reluctant to share their income information for tuition reductions than for Title I eligibility, this might not yield the most accurate result.

After consultation with private school officials occurs, an LEA has the final authority to decide which method it will use to calculate the number of nonpublic school children from low-income families.

Pooling

Eligible nonpublic schools can ‘pool’ their money together to serve one specific nonpublic school or a group of nonpublic schools within that district. For example, should a yeshiva high school opt out of Title I, its share will be divided up amongst the participating nonpublic schools. The pooling option should be explored at consultation.

Usage of Funds

There is no definitive rule for which students are eligible to receive Title I funded services. Using the Chapter 193 evaluations or the eligibility checklist from Chapter 192 is a good starting point to determine eligibility for Title I services. Since mentoring and counseling services are also available through Title I funds, criteria for determining which students are eligible should be agreed upon with the district during consultation.

A student deemed eligible for usage of Title I funds may receive services in the form of:

- Supplemental instruction for a combination of students (can be either ‘pull-out’ or ‘push-in’)
- One-on-one instruction
- Counseling (the definition of which is vague, but usually taken to mean mental health services)
- Mentoring (Mentoring is more inclusive than mental health services, and can be used to support Big Brother/Big Sister programs)
- Professional Development (“PD”) for teachers who have students receiving Title I services in their classroom.

Educational services provided through Title I are subject to a “supplement and not supplant” provision. Often a source of consternation for nonpublic school educators, this provision mandates that services provided can only enhance, but not replace the general education.

Additional Notes

- 1% of funds must be designated for ‘parental involvement’ (in the form of parenting courses for Title I students)
- Services may be offered before, during, and after school hours
- Services may be offered during summer break

Title II (a)

Like Title I of ESSA, only nonpublic schools in a Title-participating district are eligible to participate. However, since Title II funds are for staff improvement, there is no ‘student eligibility’ and a nonpublic school in a participating district would be entitled to services. Title II(a) funds are generated by a proportional share of nonpublic students to public school students.

Usage

Title II Funds are to be used for professional development (“PD”) for school staff. Staff includes every teacher or principal in a school.⁷ PD can include:

- Engaging parents/families/community
- Ready to Learn programs
- Developing policy

⁷ As stated in the overview, government funds are subject to the ‘non-sectarian use’ condition. Therefore, a presenter would not be able to teach Gemara learning skills to teachers. Whether a presenter can give a class on a neutral subject (classroom management, for example) to teachers of only religious subjects was the subject of many conversations between officers of Agudath Israel and Department of Education officials. As of this printing, there is no answer.

- Compensating teachers to observe other classrooms
- Training teachers to identify gifted students
- STEM curriculum

Which PD services a school provides should be agreed upon during consultation. Districts may require certain levels of certification for a presenter. A school can also use a certified vendor should it to choose to do so.

Title III

Title III is used for language instruction for English Language Learners (“ELL”) and immigrant students (students who do not speak English as a first language).

Eligibility

- English language learners.
- Students not born in US.
- Students whose native language not English, and whose difficulty in the language denies them the ability to fully participate in classroom or society. For example, a Chasidic boy whose home language is Yiddish qualifies for Title III Funds
- Immigrant children who have not attended a school within the US

Can be used for

- Student instructional services (such as increase language proficiency programs)
- Student support (identifying a child who can benefit from such services and be integrated)

- PD (even for a principal of ELL students)
- Family engagement
- Community participation/family literary programs

Title IV

Title IV is the broadest source of funding available, with the goal of “providing a well-rounded education.” Importantly, all students are eligible for services under Title IV.

To be used for

- To provide a “well-rounded education”
- (Includes: music & arts as tools to support educational programs, STEM programs, American history, civics, geography, foreign language instruction, and volunteerism.)
- Support for “Safe and Healthy students” (includes promotion of safe and healthy lifestyles and playground equipment)
- Mentoring and counseling
- “Bringing schools into 21st Century” (primarily through technology)

Additional Notes

Title IV should be prioritized to meet the needs of the neediest students. Determining how to achieve this objective is a topic that should be explored during consultation.

Chapter 10: IDEA

IDEA is both a federal civil rights law and federal education program. The civil rights aspect guarantees a child with disabilities is offered an appropriate education. To ensure a child with disabilities is offered an education, the LEA in which a nonpublic school is located has an affirmative obligation to identify any child within its jurisdiction that has a disability. Once that process (known as “Child Find”) is completed and a child is identified, the LEA in which the child resides must offer the child a Free Appropriate Public Education (“FAPE”). In certain rare circumstances, an LEA will elect to place the child in a private special education facility if their own schools cannot meet the child’s need. Due to the rarity of that situation, however, the most common scenario for nonpublic school personnel would be where an LEA identifies the child, offers FAPE and the parents refuse, opting instead to send the child to a private school. Legally, such child is referred to as a “parentally placed private school child.”

Funding

Since IDEA is primarily a federal civil rights law, it merely obligates the LEA to offer to educate the child. To help absorb some of the costs associated with special education, there is a federal education program within IDEA that provides approximately \$1732 per student.

The Nonpublic School Share

An LEA must give a share of the funds received from the federal government through IDEA to the nonpublic schools, proportionate to the number of parentally placed private school students as compared to the overall amount of students

with disabilities. (For example, if 15 out of the 100 children with disabilities in a particular district are parentally placed private school children, an LEA would be obligated to set aside 15% of the IDEA funds for those students.)

After determining the nonpublic school share, the money is combined in the aggregate and spent as the LEA – in consultation with the nonpublic school representatives – see fit. Since the funding part of IDEA does not cover the true costs of educating a child with disabilities, there is no guarantee that a child who generated funds will receive services. Some LEAs pool the funds reserved for parentally placed private school children in the district and then consider services for the combined group of students from all nonpublic schools. The United States Department of Education (USDOE) has recommended this approach and it should be explored during consultation. After determining which students will receive services, the LEA decides who will provide the services, and what services they will provide.

Described below are the key areas that will arise during consultation.

A consultation checklist can be found in the appendix.

Child Find

In order for the district to meet its obligation to identify a child with disabilities, the LEA can use, amongst other methods, in-class assessments, evaluations conducted under Chapter 193 (discussed earlier in this handbook), and parent/teacher observations. Which method will be used should be discussed during consultation. Please note that parental written consent is required before using any data to determine if a child has a disability.

Child Find must be completed within 60 days of parental consent. Since the Child Find process is crucial for generating funds for nonpublic school students (even if that child does not receive services), it is important to fully engage the LEA in Child Find to ensure an accurate nonpublic school share.

For purposes of IDEA, a “disability” can be:

- Intellectual disabilities
- Hearing, visual, speech or language impairments
- Serious emotional disturbance
- Autism
- Specific learning disabilities

(For a complete list, visit the US Department of Education website at <https://sites.ed.gov/idea/topic-areas/>.)

Services

IDEA funds can be utilized for direct services such as therapies, counseling, and social work services, or indirect services such as consultants or educational equipment that will be utilized exclusively for an IDEA program.

Individualized Services Plan (ISP)

Any services that a child would receive through IDEA must be part of the child’s Individualized Service Plan (ISP). An ISP is the nonpublic school equivalent of a public school student’s IEP (Individualized Education Plan) document. The ISP details the services plan for a child and describes how the student learns and what services should be implemented the student learn more effectively. The

development of the ISP is a collaboration between the LEA, nonpublic school representatives, and parents.

Chapter 11: Additional Government Programs

National School Lunch Program

The entire application process and rules of certification and compliance are beyond the scope of this handbook. However, the basic steps of the application process and some common pitfalls will be summarized to help avoid unnecessary delays in certification and reimbursement.

- **Pre- Application Process:**
 1. Form a legal non-profit entity in NJ
 2. Obtain an EIN from the IRS
 3. Apply for 501(c)(3) status with the IRS
 4. Receive an official IRS 501(c)(3) determination letter
 5. Become a recognized school with the NJ Department of Education and receive a DOE number
 6. Get a Dun & Bradstreet (“DUNS”) number
 7. Apply for a System for Awards (“SAM”) registration number via www.sam.gov
 8. Get an NJ START number where the school’s banking information will be entered for direct deposit
 9. Obtain (bi-annually) a health certificate from the local county health department (in Lakewood, this is the Ocean County Board of Health).

- **Application**

1. Call New Jersey Department of Agriculture Division of Food and Nutrition at 609-984-0692 and request an application to participate in the National School Lunch Program.

Note: This application will be emailed and is not available online.

2. The application will request most of the items listed above #1-9
3. Complete the application and submit to the state together with the requested documents (including menus).
4. *Note:* It is advisable to begin the application process in January, as the application deadline for the upcoming school year is usually in April.
5. The state will send training webinars that are required watching regarding meal patterns, as well as paperwork and other program requirements (to certify that the videos have been watched).
6. It is required to follow procurement procedures to set up a contract with a vendor to supply the meals and/or get quotes from vendors for the food items.

- **Approval**

1. Upon approval, an authorization number will be granted. This allows access to the SNEARS system, which is the dashboard and access to all aspects of the food program, including SFA details, letters to parents, site details, user management, the reimbursement system and more.
2. The various numbers that were received in the pre-application process (EIN, DOE, DUNS, SAM, NJ START, etc.) need to be entered.
3. It is required to have a minimum of 5 separate people in the organization serve as:
 - ◆ Certifier
 - ◆ Alternate Certifier
 - ◆ Submitter
 - ◆ Administrator
 - ◆ Food service director (who must take a food safety course)
4. Staff must receive adequate training on filling out rosters, meal counts, etc.

- **Student Eligibility**

1. Student Eligibility is determined by sending home applications to determine family income. Children who receive SNAP benefits are eligible for free meals without the need for a paper application. Simply upload the school list to the state, and they will directly certify anyone on SNAP.

2. After completing one year of enrollment in the program, any school with at least 40% of students receiving SNAP benefits, can become CEP certified and will not need to collect applications for the next few years.
3. After collecting meal applications, there is a verification process, which requires the school to verify the income of 3% of the applications.
4. Schools may opt to charge the non-eligible students. The minimum price to charge is determined by the state, and all monies received for lunches need to be added to the food service account.

- **Meal Service and Reimbursement**

1. Meals served must have the required components and comply with the school nutrition requirements.
2. Menus and Daily Production Records are required.
3. Meal counting can be done with paper rosters or utilizing various electronic methods.
4. At the end of the month, the meals served need to be tallied by eligibility on an Edit Check Worksheet and the totals need to be submitted and certified in the SNEARS online system.

- **Accountability**

1. After starting the program, the State will pay a visit to give technical assistance and make sure that the program is being run properly. Before any funds are

released, the State comes again for another review of paperwork and meal service.

2. After a school demonstrates through detailed paperwork that it is adhering to proper meal patterns, the state issues an additional 7 cents for each lunch meal served.
3. After one year on the program, there is an Administrative Review of the program. Upon successful completion the Administrative Review, a review every three to four years.
4. There is a separate review of the procurement procedures, where the school needs to demonstrate that it follows procurement protocols, (including vendor solicitations, price comparisons, and which vendors were paid from the food account).
5. There should be a documentary trail to show where the monies are being spent. It is therefore highly recommended to have a separate bank account for the food service to easily identify program incomes and expenditures.
6. All program records need to be kept for 3 years.

- **Additional Food Programs**

1. After School Snack Program (ASSP).
 - ◆ Funding for afternoon snack is available for schools with an afterschool program or, possibly, during school time (depending on the length of the school day).

2. FFAVORS program (Fresh Fruits and Vegetables Order Receipt System)
 - ◆ After one year on the food program, a school may apply for FFAVORS. FFAVORS delivers free fruits and vegetables to your school.
3. (Kitchen) Equipment Assistance Grant
 - ◆ The equipment grant is available for schools to obtain funding for kitchen equipment
4. Summer Food Service Program (SFSP)
 - ◆ SFSP provides summer meals for children.
5. Snacks and Suppers (CACFP) program
 - ◆ CACFP provides subsidies for snack and suppers for eligible schools.

Competitive Grants

The federal Department of Homeland Security (DHS) and the New Jersey Office of Homeland Security and Preparedness (NJOHSP) have several competitive grants, which award security funding to qualifying institutions. Information on these grants is available at <https://www.njhomelandsecurity.gov/grants/nsqp>.

By participating in these direct assistance grants, the school is subjugated to certain legal requirements. For example, while a religious 501(3)(c) is exempt from ADA, a school that participates in the lunch program is not. Additionally, once a school receives more than \$100,000 in direct assistance grants, applying for an additional grant will require the school to produce an audited financial statement, which requires retaining a qualified, professional accounting firm. As a firm can charge upward of \$10,000 to prepare audited statements, it is wise to make a cost-benefit analysis before applying for an additional grant. (As an example, if a school is enrolled in the lunch program, and is receiving a \$1,000,000 a year, applying for a kitchen equipment grant of \$3,000 will require professionally prepared audited statements which can cost upward of \$10,000.)

	Program Specific	Financial Statement Audit	Audit submission to federal clearing house
Under \$100k of funds	x	x	x
Over \$100k, one program source	✓	x	x
Two or more programs	x	✓	x
Over \$750k, one program source	✓	x	✓
Over \$750k, two or more programs source	x	✓	✓

Chapter 12: Insurance

Property and casualty insurance protects an entity and its assets from unforeseen events.

The state of New Jersey requires schools to maintain:

1. **Workers' Compensation Insurance** (often refers to as "workers' comp"): Workers' comp protects employers from financial loss in the event of a workplace injury (as standard medical insurance will not cover workplace injuries). Premiums are calculated off the base salary of employees in the following manner: Rates for professional employees (e.g., teacher, secretary) are calculated at 1.5% of their monthly wages. Rates for nonprofessional employees (e.g., janitorial staff) are calculated at 10% rate of their monthly wages. Small clerical charges also apply.
2. **Liability Insurance**: Liability insurance protects an entity from third party lawsuits in the event of an injury that occurred on the premises, or due to the operations of the entity.

A school may choose to upgrade liability insurance to include coverage for abuse and molestation claims, professional liability claims, and hired and non-owned auto (e.g., someone driving personal vehicle for yeshiva errands) insurance.

Other available insurances are:

1. Accident insurance (to provide coverage for small injuries to students). Premiums run at approximately \$25 dollars per student.
2. Property coverage (to cover the building, premises, and contents). Premiums are based off the size and value of the premises and contents.
3. Employment Practices Liability Insurance (EPLI) — a type of liability insurance covering wrongful acts arising from the employment process. The most frequent types of claims covered under such policies include wrongful termination, discrimination, sexual harassment, and retaliation.

Sterling P&C of Lakewood, New Jersey has graciously provided the information necessary for this page. Sterling P&C can be reached at 732.730.7130.

Appendices

APPENDIX A

SCHOOL LETTERHEAD HERE

Parsonage Expense and Designation Form

Date: _____

Name of Clergy member: _____

We, the board of directors, hereby authorize and designate the following amounts to be paid to the above-named employee as an official housing allowance for the year _____ pursuant to IRC rules.

Set forth below are the estimated expenditures _____ anticipates making during the year _____ to maintain a home.* This agreement shall remain in effect for future years unless modified.

Description:

1. Rent/mortgage payments _____
2. Down payment to purchase home _____
Storage or garage rental of garage (if not included in item 1) _____
3. Real estate taxes _____
4. Homeowner's insurance _____
5. Home improvements _____

6. Utilities _____
 7. Repairs and maintenance _____
 8. Furnishings, appliances, home décor, household goods _____
 9. Other allowable expenses (attach list) _____
- Total Estimated Expenses: _____

Signature of School's BOD Authorized

Representative Signature of Employee

*Maximum allowance cannot exceed fair market rental value of furnished home.

Compensation received as parsonage allowance is not reportable for income tax on your 1040 but is subject to self-employment tax and must be reported on Schedule SE of your 1040 return. Please discuss with your accountant.

APPENDIX B

Parsonage example and W-2 Facts:

- Total salary \$40,000 including housing allowance
- Housing allowance \$10,000

W-2:

- Box 1: \$30,000
- Boxes 3 and 5: Blank
- Box 14: (Optional) \$10,000

Same facts as above: except the school opts to pay the teacher's share of SE tax ($7.65\% \times 30,000 = \$2,295$) on behalf of the teacher who is "losing" that. That \$2,295 is taxable income.

W-2:

- Box 1: \$32,295
- Box 2: \$2,295
- Boxes 3 and 5: Blank
- Box 14: (Optional) \$10,000

APPENDIX C

Important filing dates and checklist

Tax Return

For July 31 year-end:	December 15 (with extension - June 15)
For Aug 31 year-end:	January 15 (with extension - July 15)
Q1 Payroll	April 30
Q2 Payroll	July 31
Q3 Payroll	October 31
Q4 Payroll	January 31
NJ Annual Report	In response to the notice
Nondiscrimination Ad	Once a year
Form 5578	4 1/2 months after the close of their accounting year
Board minutes	Minimum once a year

W-2 Option 1

22222	VOID <input type="checkbox"/>	a Employee's social security number	For Official Use Only OMB No. 1545-0008		
b Employer identification number (EIN)		1 Wages, tips, other compensation 30,000	2 Federal income tax withheld		
c Employer's name, address, and ZIP code		3 Social security wages	4 Social security tax withheld		
		5 Medicare wages and tips	6 Medicare tax withheld		
		7 Social security tips	8 Allocated tips		
d Control number		9	10 Dependent care benefits		
e Employee's first name and initial	Last name	Suff.	11 Nonqualified plans	12a See instructions for box 12	
f Employee's address and ZIP code		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b	12c	
		14 Other PARSONAGE 10,000	12d		
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement

2021

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Copy A—For Social Security Administration. Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page

W-2 Option 2

22222	VOID <input type="checkbox"/>	a Employee's social security number	For Official Use Only OMB No. 1545-0008				
b Employer identification number (EIN)		1 Wages, tips, other compensation <i>32,295</i>		2 Federal income tax withheld <i>2,295</i>			
		3 Social security wages		4 Social security tax withheld			
c Employer's name, address, and ZIP code		5 Medicare wages and tips		6 Medicare tax withheld			
		7 Social security tips		8 Allocated tips			
		d Control number		9		10 Dependent care benefits	
e Employee's first name and initial	Last name	Suff.	11 Nonqualified plans		12a See instructions for box 12		
f Employee's address and ZIP code		13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b		
		14 Other <i>Parsonage 10,000</i>		12c			
				12d			
15 State Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement

2021

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Copy A—For Social Security Administration. Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page

APPENDIX D

Sample Teacher Contract

This contract is between <YESHIVA NAME> and Rabbi <TEACHER NAME> for the school year 2018-2019.

Total Compensation: (broken down as follows)

Salary	\$	_____
Parsonage*	\$	_____
Health Insurance	\$	_____
Dependent Care	\$	_____

*If you opt for Parsonage, please fill out attached parsonage form.

In addition to the above compensation, the Yeshiva offers a Tuition Benefit (QTR)** to the teachers for their dependent children.

School _____	Amount _____

**The Yeshiva does not discriminate regarding QTR. However, your QTR may be limited by your position or years of service.

Sample Anti-Discriminatory Language:

Yeshiva <YESHIVA NAME> admits students of any race, color, national origin, and ethnic origin to all the rights, privileges, programs, and activities generally accorded or made available to students at the school. It does not discriminate on the basis of race, color, national origin, and ethnic origin in administration of its educational policies, admission policies, scholarship and loan programs, and athletic and other school-administered programs.

APPENDIX E

IDEA Consultation Checklist

- When and how often will timely and meaningful consultation take place to ensure all stakeholders are meaningfully engaged for the duration of the program?

Child Find

- What tools will be used to assess a child who is suspected of having a disability?
- How will the results of the assessments be used to determine if a child is disabled?
- How will school officials be informed during the Child Find process?

Proportion of Funds

- How is the amount of funds being determined to ensure an accurate proportion is being set aside for nonpublic school children?

Services

- What services will be provided.
- When those services will be provided.
- Which children will receive services (in the likely event that there are not sufficient funds for all eligible children to receive services).
- Who will provide the relevant services.
- How the services will be administered.

Disagreement

- In the event that there is a disagreement between the LEA and nonpublic school representatives on any of the above provisions, how and when the LEA will provide a written letter explaining why they have chosen not to adopt the view of the nonpublic school representatives.

APPENDIX F

ESSA Consultation Checklist & Complaint Process

Consultation checklist

- How the LEA will determine the proportional share for the nonpublic schools, including how low-income students will be counted?
- Will the nonpublic schools pool their funds together?
- How individual student needs will be identified? (For Title I, II(a) & III.)
- What services will be offered?
- Who will provide the services?
- When will the services be provided?

Complaint Process: As explained in the overview, while the LEA is the “gatekeeper” of the funds, the consultation process is designed for the LEA and nonpublic school officials to come up with the most effective utilization of funds. While the LEA has the final decision on most programs, ESSA regulations require that the LEA and nonpublic school “reach agreement.” This gives nonpublic schools significantly more leeway in consultation. In the event that an LEA and nonpublic school do not reach agreement, there is a built-in complaint process outlined below.

1. Request a written explanation from the LEA outlining why they disagree with the nonpublic school official’s ideas.
2. File a complaint with the State ombudsman at: nonpublic.ombudsman@doe.nj.gov.
3. The ombudsman must reply with a decision within 45 days of the original complaint.

4. A nonpublic school can appeal within 30 days of the ombudsman’s decision to the US Secretary of Education by writing to:

Secretary, United States Department of Education
400 Maryland Avenue, SW
Washington, DC 20202-4611

5. The Secretary must make a final decision within 90 days of when the appeal was filed.

Disagreement

- In the event that there is a disagreement between the LEA and nonpublic school representatives on any of the above provisions, how and when the LEA will provide a written letter explaining why they have chosen not to adopt the view of the nonpublic school representatives

APPENDIX G

For New Jersey Residents Only

School Year: 2020-21

New Jersey Department of Education

Nonpublic School Student Application for Chapter 192 Services (Form 407-1)

This application form is for the parent/guardian to request Chapter 192 services for his/her child. The parent/guardian must complete the application and submit it to the nonpublic school or directly to the public school district where the nonpublic school is located (not the district where the parent resides). *A separate application must be submitted for each service requested.*

Nonpublic School Information			
School:			
Address:			
City:	Zip Code:	County:	
Telephone:	Principal:		

Student Information			
Name (Last):		(First):	
Grade:	Birth Date:	Gender: <input type="checkbox"/> Female <input type="checkbox"/> Male	
Address:			
City:	Zip Code:	County:	
Parent's home phone:		Parent's cell phone:	
Parent's email address:			

Parent/Guardian Certification	
I hereby request that my child, named above, receive the services indicated herein pursuant to Chapter 192 and Chapter 193 Laws. I certify that the above named child and I are residents of the State of New Jersey and that the address given above is our domicile. I understand that the Board of Education of the public school district in which the nonpublic school is located is responsible for providing the services indicated herein pursuant to law and regulations.	
Print Name of Parent/Guardian:	
Signature:	Date:

Nonpublic School Student Application for Chapter 192 Services

Nonpublic School Name: _____

Student Name (last, first): _____

<input type="checkbox"/> Service Requested: Chapter 192 Compensatory Education Services	
Check one: <input type="checkbox"/> Initial application for service <input type="checkbox"/> Application to continue service	
Select only one: <input type="checkbox"/> Reading and Writing <input type="checkbox"/> Reading <input type="checkbox"/> Writing <input type="checkbox"/> Math	Eligibility Criteria Grades 3-12: Assessment Name: _____ Score: _____ Other criteria if score is between 40th – 49th percentile inclusive: _____ Grades K'-2 must include 3 of the 4 listed below: <input type="checkbox"/> Teacher and parent survey, interviews, observational assessments <input type="checkbox"/> Work samples collected over time, including performance based assessments <input type="checkbox"/> Developmental screenings <input type="checkbox"/> Report cards, tests, projects Exception for students transitioning from 193 services: <input type="checkbox"/> CST recommendation
<input type="checkbox"/> Service Requested: Chapter 192 English as a Second Language (ESL) Services	
Check one: <input type="checkbox"/> Initial application for service <input type="checkbox"/> Application to continue service	
Student's Native Language: _____	Eligibility Criteria Assessment Name: _____ Score: _____ Date Test Administered: _____
<input type="checkbox"/> Service Requested: Chapter 192 Home Instruction Services	
Physician's Name: _____	
Physician's Telephone: _____	
Student's Diagnosis: _____	
Reason for Home Instruction: _____	
District Determination (The district responsible for providing services completes this section by providing an electronic or actual signature. If the district contracts with a third party provider and the contract allows it, the provider may sign this section.)	
Name of Public School District: _____	
Name of Service Provider if Other Than District: _____	
Date Application Received: _____	Month Services Can Begin ² : _____
Signature of Chief School Administrator or Designee: _____	Signature Date: _____

¹ Grade K must be in school 30 days before submitting initial application.

² Month services can begin depends on date of 407-1 receipt and cut off dates for additional funding request provided by NJDOE each August: click on [ADDL in NJDOE Homeroom](#) and refer to "Per Pupil Rates and Monthly Availability/Proration Schedule"

IDEA Consultation Checklist

Sample Organizational Chart for Consultation*

The following checklist is designed to assist LEAs in meeting the consultation requirements at 34 CFR 300.134.
*This is not an official U.S. Department of Education document. It is provided only as a sample.

Regulation	Description	Task (Sample)	Action Item (Sample)	Staff Assignment	Completion Date
300.134	The LEA must consult with private school representatives and representatives of parents of parentally placed private school children with disabilities during the design and development of special education and related services...	Develop a consultation working group	Contact appropriate representatives from all private school groups located in LEA (e.g., Catholic Schools Office in Diocese, Montessori, Lutheran, Independent, Christian, Jewish, etc...) and invite them to participate in the consultation working group.		
			<ul style="list-style-type: none"> Contact appropriate representatives of parents of parentally placed students with disabilities and invite them to participate in the consultation working group (if needed, ask private school officials for suggestions of parents to include). Earmark several calendar dates that the LEA will begin meeting with the consultation working group. Share these dates/times with group members and get feedback on best dates to meet. 		
		Set first meeting date	Select date and location		
			Once date is confirmed, send written invitation to private school officials and representatives of parents of parentally placed students inviting them to be part of the consultation working group and to attend first meeting <i>Allow sufficient time between invitation and meeting date (3-4 weeks) to ensure that key stakeholders can attend. Include a preliminary agenda of general topics that will be discussed during meeting (see below).</i>		
		Develop draft timeline of future meetings and topics	Develop a timeline listing all topics that will be discussed during the consultation process throughout the school year. Bring this to the first consultation meeting so that the group can provide input and be aware of topics for future meetings.		

Regulation	Description	Task (Sample)	Action Item (Sample)	Staff Assignment	Completion Date
300.134(c)	Consultation process among the LEA, private school officials, and representatives of parents of parentally placed students with disabilities	Develop agenda for first meeting	Prepare agenda for upcoming meetings. Possible items to include are listed below. Note: Each suggested topic is bulleted and bolded in the list below. A comment about the topic immediately follows.		
		NOTE: It is important NOT to try and cover too many topics during the first meeting. Instead, develop a timeline/calendar that will allow for all topics to be discussed meaningfully and in a timely manner throughout the school year. Determine when each of the items below will be discussed and insert them as agenda items on the calendar.	<ul style="list-style-type: none"> • Consultation Process Explain why this is critical to ensuring equitable participation. Develop a plan of how the process will operate throughout the school year. Recommend that meetings occur monthly, begin as soon as possible and continue on a regular basis throughout the school year (e.g., monthly, quarterly, etc.). <i>Get suggestions from members of the consultation working group on dates and times of meetings to ensure maximum participation.</i> 		
300.134(a)		Discuss the child find process , including: 1) How students can participate equitably; and 2) How parents, teachers, and private school officials will be informed of the process.	<ul style="list-style-type: none"> • Child Find Process Discuss the child find process with the working group members. Provide a packet of information that includes all of the LEA's procedures for accessing the child find process. <i>This is a very important topic, can be an ongoing discussion with working group members, and revisited on a regular basis throughout the consultation process. Private school officials may have some helpful ideas for communicating to the private school community about child find (e.g., schools may offer to send informational flyers home in weekly packets or display notices on school bulletin board. Some religious schools across the country have offered to include flyers in the weekly Church bulletin).</i> 		

Regulation	Description	Task (Sample)	Action Item (Sample)	Staff Assignment	Completion Date
300.133 300.134(b)		<p>Review the Proportionate Share of Funds Determination of proportionate share of Federal funds available to serve parentally-placed private school children with disabilities under 300.133(b), including determination of how the proportionate share of those funds was calculated. Review Appendix B of Part 300 (calculation)</p>	<ul style="list-style-type: none"> • Proportionate Share Discuss the proportionate share, including how it was calculated, with the consultation working group. The group needs accurate information in order to have a meaningful discussion of the provision of services. <i>In this discussion, it is critical to have an accurate count of eligible children. It may be necessary to address this over the course of two meetings to enlist the assistance of the private school officials in helping to ensure that the count is accurate.</i> 		
300.134(d)		<p>Discuss the Provision of Special Education and Related Services How, where, and by whom services will be provided; Types of services (including direct services and alternate service delivery mechanisms); How services will be apportioned if funds are insufficient to serve all parentally placed students; How and when those decisions will be made.</p>	<ul style="list-style-type: none"> • Special Education and Related Services Bring to the table a list of special education and related services that the eligible children need. It can be helpful to have this list organized by school so that a meaningful discussion can take place about student needs. Examining such a list will provide accurate data on services students require and can provide a visual frame of reference for the consultation group. <i>When creating a list of student needs, be sure to keep aware of confidentiality issues and do not include names of individual children on the list.</i> <i>It is essential to have accurate data on the number of eligible children and the types of services they require. This topic can be covered over multiple meetings in order to fully examine the types of services that eligible students need, to make appropriate decisions about which services to make available, and to develop a plan to best serve the students who will be receiving services.</i> 		

Regulation	Description	Task (Sample)	Action Item (Sample)	Staff Assignment	Completion Date
300.134(e)		<p>If disagreement, written explanation by LEA regarding services. Write an explanation if the LEA disagrees with the views of the private school officials on the provision of services or the types of services (whether directly or through a contract) as to the reasons why the LEA chose not to provide services directly or through a contract.</p>	<p>A written explanation is required in the event that there is a disagreement between LEA and the consultation working group. Be prepared in the event that this occurs.</p>		
300.135	Written affirmation	<p>LEAs obtain written affirmation from participating private school officials after timely and meaningful consultation has occurred.</p>	<p>This should be obtained at a reasonable point in the school year once timely and meaningful consultation has occurred. A likely time might be after all necessary topics have been thoroughly and meaningfully addressed.</p> <p><i>Written affirmation that timely and meaningful consultation has occurred is NOT the same as having people sign an attendance sheet stating that they attended a meeting. Since consultation is a process that should occur throughout the school year, the written affirmation should take this into consideration.</i></p>		

Individual Student Improvement Plan (ISIP)

Student _____ **Grade** _____

School _____

Program: 192 **Comp. Ed:** **R** **W** **M**

Commission Teacher _____ **Start Date** _____

Minutes per week _____ **407-1 Yes** _____ **No** _____

Standardized Test Scores: Name of Test _____

Entrance Scores

Reading Composite _____ Language Composite _____ Math Composite _____

Entrance Scores for Continuation

School year _____ Reading Composite _____ Language Composite _____ Math Composite _____

Entrance Scores for Continuation

School year _____ Reading Composite _____ Language Composite _____ Math Composite _____

Teaching Techniques:

Small group instruction

Portfolio Assessments

Hands on Activities

Modeling /Peer buddies

Pacing guides/ Teacher made tests

Teaching Materials:

Graphic Organizers

Manipulatives

Computer Programs

Smart Technology/ i-Pads if available

Teaching Materials:

Graphic Organizers

Manipulatives

Computer Programs

Smart Technology/ i-Pads if available

Resources: Individual Achievement Test, Student Profile and/or Skills Acquisition Checklists, School Professional Staff, Technology computer base programs/ i-pads smart boards (if applicable)

Commission Teacher's assessment of student's individual needs:

Exit Criteria: Based on your child's standardized test score he/she has tested out of the Compensatory Education program and reached his/her goal in one or more of the specific areas.

Reading Composite _____ **Language Composite** _____ **Math Composite** _____

Teacher's Signature _____ **Date** _____

Lakewood B6T (For Parents)

NEW JERSEY STATE DEPARTMENT OF EDUCATION
OFFICE OF STUDENT TRANSPORTATION

(B6T) APPLICATION FOR PRIVATE SCHOOL TRANSPORTATION

Please submit a separate application for each child to the private school

SCHOOL YEAR _____ RESIDENT DISTRICT BOARD OF EDUCATION _____

STUDENT'S NAME _____ DATE OF BIRTH _____
LAST FIRST MIDDLE MONTH DAY YEAR

GENDER _____ PARENT/GUARDIAN NAME _____ DAYTIME PHONE _____
M or F AREA CODE + NUMBER

HOME ADDRESS _____ CITY or TWP _____ ZIP _____

NEAREST INTERSECTION TO STUDENT'S RESIDENCE _____

MAILING ADDRESS _____ ZIP _____

FULL NAME OF SCHOOL TO BE ATTENDED _____ PHONE _____

ADDRESS OF SCHOOL _____

STUDENT'S GRADE FOR THE COMING YEAR _____

SHORTEST ONE-WAY MILEAGE BETWEEN HOME AND SCHOOL _____
(MEASURED VIA THE SHORTEST ROUTE ALONG PUBLIC ROADWAYS OR WALKWAYS IN MILES AND TENTHS)

DATE SCHOOL OPENS _____ CLOSES _____ SCHOOL HOURS FROM _____ MILES TENTHS AM TO _____ PM

NAME AND ADDRESS OF SCHOOL OF ATTENDANCE IN PRIOR YEAR _____

DATE _____ SIGNATURE _____

DO NOT WRITE BELOW THIS LINE * FOR PUBLIC SCHOOL USE ONLY

YOUR APPLICATION HAS BEEN REVIEWED BY THE RESIDENT DISTRICT BOARD OF EDUCATION. THE FOLLOWING DETERMINATION HAS BEEN MADE:

TRANSPORTATION WILL BE PROVIDED _____ YOU ARE ELIGIBLE FOR PAYMENT IN LIEU OF TRANSPORTATION _____

INELIGIBLE _____ (REASON) _____

DATE _____ SIGNATURE _____ TITLE _____

INSTRUCTIONS FOR COMPLETING THE APPLICATION FOR PRIVATE SCHOOL TRANSPORTATION (B6T) N.J.A.C. 6A:27-2.5

1. IT IS THE OBLIGATION OF THE PARENT OR GUARDIAN OF PRIVATE SCHOOL STUDENTS TO:

- ANNUALLY OBTAIN THE APPLICATION FOR PRIVATE SCHOOL TRANSPORTATION FROM THE ADMINISTRATIVE OFFICE OF THE PRIVATE SCHOOL FOR EACH STUDENT FOR WHICH TRANSPORTATION SERVICES ARE BEING REQUESTED. SUBMIT A SEPARATE APPLICATION FOR EACH STUDENT.

NOTE:

- IF THERE IS A CHANGE OF HOME ADDRESS, A NEW APPLICATION SHALL BE SUBMITTED TO THE PUBLIC SCHOOL DISTRICT OF RESIDENCE.
- IF THERE IS A CHANGE IN THE NONPUBLIC SCHOOL OF ATTENDANCE, A NEW APPLICATION SHALL BE SUBMITTED TO THE PUBLIC SCHOOL DISTRICT OF RESIDENCE.

- COMPLETE THIS APPLICATION AND RETURN IT TO THE PRIVATE SCHOOL ON OR BEFORE MARCH 10TH PRECEDING THE SCHOOL YEAR IN WHICH TRANSPORTATION IS BEING REQUESTED.

LATE APPLICATIONS – ANY APPLICATION RECEIVED AFTER MARCH 10TH WILL BE A LATE APPLICATION AND MUST BE ACCOMPANIED BY A STATEMENT OF THE REASON FOR LATENESS. ELIGIBLE STUDENTS WILL RECEIVE TRANSPORTATION OR AID IN LIEU OF TRANSPORTATION BASED ON THE DATE THE APPLICATION IS RECEIVED BY THE PUBLIC SCHOOL.

2. IT IS THE OBLIGATION OF THE NONPUBLIC SCHOOL ADMINISTRATOR TO ANNUALLY COLLECT THE APPLICATION AND SUBMIT IT TO THE PUBLIC SCHOOL FROM WHICH TRANSPORTATION IS BEING REQUESTED PRIOR TO MARCH 15TH.
3. IT IS THE OBLIGATION OF THE PUBLIC SCHOOL ADMINISTRATOR TO NOTIFY THE PARENT OR GUARDIAN AS TO THE DETERMINATION OF EACH APPLICATION BY AUGUST 1ST.

A DISTRICT BOARD OF EDUCATION SHALL PAY AID IN LIEU OF TRANSPORTATION TO THE PARENT OR GUARDIAN OF AN ELIGIBLE STUDENT ONLY AFTER RECEIVING A SIGNED "REQUEST FOR PAYMENT OF TRANSPORTATION AID" VOUCHER AS PRESCRIBED BY THE COMMISSIONER OF EDUCATION.

Lakewood B8T (For Admins)

STATE OF NEW JERSEY - DEPARTMENT OF EDUCATION
Office of Student Transportation

(B8T) Private School Transportation Summary

(1) _____ School Year

(2) Resident County Code: _____ (3) Resident District Code: _____

(4) _____ Private School Name (5) Return To: _____ Resident Public School District

_____ Street Address _____ Street Address

_____ Municipality _____ Municipality



New Jersey Department of Education New Nonpublic School Registration Form

To be eligible for state and federal funds for nonpublic school programs, the nonpublic school must submit this registration form by October 15. *Forms submitted after October 15 will not be included in the current school year's Nonpublic Enrollment Report.*

Directions

Please complete this form and email to NJDOE Office of Nonpublic Schools at nonpublic@doe.nj.gov. Incomplete forms will not be processed and will be returned to the sender.

School Information

School opened on *or* will open on (MM/YYYY): _____

School Name: _____

Physical Address: _____

City: _____ State: NJ Zip Code: _____

Mailing Address: _____

City: _____ State: NJ Zip Code: _____

Telephone Number: _____ Email: _____

Primary Contact Person: _____

Title of Position: _____ Email: _____

Public School District in which school is located: _____

County in which school is located: _____

Please check the box(es) that reflect all of the grade level(s) that are currently being educated at this school/facility.

- K 1 2 3 4 5 6 7 8 9 10 11 12

Certification

I certify that the following statements are true and have attached the required documentation:

1. School is a registered business in the state of New Jersey. The **State of New Jersey Business Registration Certificate** is required to register a nonpublic school. *Please attach a copy.*
-
2. School is:
 Not for profit
 For profit The **Certificate of Formation or 501(c)(3)** is required if school is not for profit. *Please attach a copy if applicable.*
-
3. School meets the definition of a nonpublic school. *Nonpublic School* means an elementary or secondary school within the State, other than a public school, offering education for grades kindergarten through 12, or any combination of them, wherein any child may legally fulfill compulsory school attendance requirements and which complies with the requirements of Title VI of the Civil Rights Act of 1964 (P.L.88-352).

Signature

Nonpublic School Administrator

Date

Form Submission

Email the completed form to the Office of Nonpublic School Services at nonpublic@doe.nj.gov.

After your form has been processed, you will receive an email with your official nonpublic school registration letter.

For NJDOE Use Only

Date Received: _____

NP County Code: _____

NP District Code: _____

NP School Code: _____

**Nonpublic School Security Program
Training Request Form**

Nonpublic School Name: _____

Nonpublic School Administrator Name: _____

Date of Request: _____

Type/description of training requested:

Step 1: Research free training and technical assistance

The nonpublic school must pursue training offered for free by the organizations listed below. Research your needs and request training early in the school year so that it can be scheduled to impact the current school year.

[Office of School Preparedness and Emergency Planning Training and Technical Assistance](#)

- Active Shooter Response
- After School/Sporting events
- Behavioral Threat Assessment
- Bomb Threat: Assessment and Response
- Continuity of Operations Planning
- Drill Observations
- Emergency Operations Planning and Plan Review
- Exercise/Drilling
- Front Office Staff Training
- Reunification
- Reunification Planning
- Security for Students
- Site Observation

Specialized personnel trainings (e.g., nurses, crossing guards)
Tabletop Exercises
Transportation Safety

If you don't see the desired training on [The Office of School Preparedness and Emergency Planning website](#), contact the office nevertheless to inquire about tailor-made training or to be directed to other sources of free training that the office supports.

[The Readiness and Emergency Management for Schools \(REMS\) Technical Assistance Center](#)

After navigating to the [REMS TA Center website](#), click on Technical Assistance, currently located on the horizontal blue menu bar, then click Resources. The navigation menu on the left provides different areas of assistance, including virtual trainings and webinars, trainings you can request free of charge, a place to ask questions (Request TA) and a variety of other tools and resources.

FEMA training

These are Interactive Web Based Courses available on the [FEMA training](#) website. ICS and NIMS have several follow-on courses available.

[IS-362.A: Multi-Hazard Emergency Planning for Schools](#)

[IS-100.C: Introduction to the Incident Command System, ICS100](#)

[IS-700.B: An Introduction to the National Incident Management System](#)(NIMS)

Step 2: Nonpublic school certification

The nonpublic school administrator or his or her designee shall sign below to certify that the training requested is *not available* from the sources listed above.

Printed name and signature of nonpublic school administrator or his or her designee:

Name:

Signature:

Step 3: District approval

The school district chief administrator or his or her designee shall sign below to signify that the request for training has been approved.

Printed name and signature of school district chief administrator or his or her designee:

Name:

Signature:

Updated February 2020

New Jersey Department of Education
Office of Interdistrict Choice and Nonpublic Schools
Nonpublic School Textbook Consolidated Request Form



Date: _____

To: (Public School District)

District Name: _____

Street Address: _____

City: _____

State: _____ Zip Code: _____

From: (Nonpublic School)

School Name: _____

Street Address: _____

City: _____

State: _____ Zip Code: _____

Please order the following textbooks for the students enrolled in the above-named nonpublic school:

Number of copies	Author	Title	Publisher	Copyright	Edition

Updated February 2020

New Jersey Department of Education
Office of Interdistrict Choice and Nonpublic Schools
Nonpublic School Textbook Consolidated Request Form



Date: _____

To: (Public School District)

District Name: _____

Street Address: _____

City: _____

State: _____ Zip Code: _____

From: (Nonpublic School)

School Name: _____

Street Address: _____

City: _____

State: _____ Zip Code: _____

Please order the following textbooks for the students enrolled in the above-named nonpublic school:

Number of copies	Author	Title	Publisher	Copyright	Edition

Publisher 1

Name of publisher: _____

Street Address: _____

City: _____ State: _____ Zip Code: _____

Contact Person: _____ Telephone Number: _____

Publisher 2

Name of publisher: _____

Street Address: _____

City: _____ State: _____ Zip Code: _____

Contact Person: _____ Telephone Number: _____

Publisher 3

Name of publisher: _____

Street Address: _____

City: _____ State: _____ Zip Code: _____

Contact Person: _____ Telephone Number: _____

Publisher 4

Name of publisher: _____

Street Address: _____

City: _____ State: _____ Zip Code: _____

Contact Person: _____ Telephone Number: _____

Updated February 2020



STATE OF NEW JERSEY DEPARTMENT OF EDUCATION

NONPUBLIC NURSING SERVICES PROGRAM

DISTRICT MONITORING AND RECORDKEEPING REQUIREMENTS AND DISTRIBUTION OF NONPUBLIC NURSING FUNDS FORM

The New Jersey Department of Education code requires the submission of a number of documents for monitoring and recordkeeping, including a Distribution of Nonpublic Nursing Funds Form. These forms are due to the county superintendent of education by October 1. The code citation follows.

[N.J.A.C. 6A:16-2.5 School health services to nonpublic schools](#)

- (k) For the purposes of monitoring and recordkeeping, the district board of education providing health services to nonpublic schools shall submit to the executive county superintendent on or before October 1 annually the following information and shall provide a copy to the chief school administrator of each nonpublic school within school district boundaries:
1. A written statement verifying that the required conference was held with the nonpublic school;
 2. A copy of the contract with an independent contractor or agency to provide the services, if applicable, and approved minutes of the district board of education meeting approving the contract that describes the methods by which the health services will be provided to nonpublic school students for the ensuing year, including a rationale for the *distribution of funds*; and
 3. A description of the type and number of services that were provided during the previous school year on a Commissioner-approved form.

For detailed information on nonpublic school nursing services, refer to the NJDOE's guidance:

- [Nursing Program for Nonpublic School Students Guidance Manual](#)



STATE OF NEW JERSEY DEPARTMENT OF EDUCATION

DISTRIBUTION OF NONPUBLIC NURSING FUNDS FORM

This information is intended to provide nonpublic schools and districts with an accounting of the budgeted nursing services and the actual nursing services delivered. Use these two worksheets to enter in the *budgeted* amounts (as per the contract) at the start of the year and then enter the *actual* amounts provided after the completion of the school year to identify any differences. This improves the district's ability to monitor the program and increases transparency for the nonpublic schools.

NOTE: If you would like to input data directly into this Excel worksheet, please use the word version of this document.

Instructions

The first worksheet is for the current year and the second worksheet is for the prior year.

The *Budget* column should be filled in before the start of services (by the first day of the school year).

The *Actual* column should be filled in at the end of the school year, reflecting the actual delivery of services.

FOR CURRENT YEAR			
Service provider name:			
Start date for nursing services:			
State reimbursement rate (per student)*:			
Number of students served:			
State funding provided (reimbursement rate x # students):			
	Budget	Actual	Difference
1. Number of annual service hours provided:			
2. Nursing service hourly rate:			
3. Total nursing service costs (# of hours x hourly rate):			
4. Weeks served:			
5. Hrs. per week served:			
Nursing Budget			
6. Total nursing service costs			
7. Supplies/equipment			
8. Administrative costs (funds expended by the district board, not to exceed 6% of nursing allocation)			
9. Other			
10 Total program costs expended by the district			

*State allocations for nursing services for nonpublic schools are available in July.



STATE OF NEW JERSEY DEPARTMENT OF EDUCATION

FOR PRIOR YEAR			
Service provider name:			
Start date for nursing services:			
State reimbursement rate (per student)*:			
Number of students served:			
State funding provided (reimbursement rate x # students):			
	Budget	Actual	Difference
1. Number of annual service hours provided:			
2. Nursing service hourly rate:			
3. Total nursing service costs (# of hours x hourly rate):			
4. Weeks served:			
5. Hrs. per week served:			
Nursing Budget			
6. Total nursing service costs			
7. Supplies/equipment			
8. Administrative costs (funds expended by the district board, not to exceed 6% of nursing allocation)			
9. Other			
10 Total program costs expended by the district			

*State allocations for nursing services for nonpublic schools are available in July.



Nonpublic School Request for Title I Consultation

A nonpublic school administrator, who believes it enrolls Title I eligible students, has the right to request consultation from the student's resident public school district. The nonpublic school must complete the information below and submit it to the public school district. Once the residency requirement is confirmed, the public school district must engage the nonpublic school in consultation, per Section 1117(b) of the *Elementary and Secondary Education Act of 1965 (ESEA)*.

Nonpublic Students' Resident Public School District: _____

Nonpublic School Contact Information

Nonpublic School Name: _____

Nonpublic School Address: _____

Contact Person: _____

Email: _____

Phone Number: _____

Nonpublic Student Title I Residency Information (required)

Age	Grade Level	Home Address

INDIVIDUAL SERVICE PLAN (ISP) PRIVATE SCHOOL STUDENTS UNILATERALLY PLACED BY PARENTS

STUDENT NAME: _____ BIRTHDATE: _____ GRADE: _____
 ATTENDING SCHOOL: _____ CASE MANAGER: _____ SPED TEACHER: _____
 ELIGIBILITY: _____ DATE OF ANNUAL REVIEW MEETING: _____
(List primary disability category first)
 3 YR. RE-EVAL DUE: _____ NEXT ANNUAL REVIEW DUE: _____

SPECIAL EDUCATION SERVICES TO BE PROVIDED

	Anticipated Amount of Specially Designed Instruction (per week; month)	Initiation Date:	Duration/Ending Date:	Anticipated Location
Communication (Speech/Language)				
Consultation <ul style="list-style-type: none"> ○ Reading ○ Math ○ Written Language 				
Other				

SERVICE PLAN TEAM PARTICIPANTS

Parent/Guardian/Surrogate _____
 LRE _____
 Special Educator _____
 General Education Teacher _____
 Private School Representative _____
 Student _____
 Psychologist _____
 SLP _____

PRIVATE SCHOOL STUDENTS UNILATERALLY PLACED BY PARENTS

STUDENT NAME:

BIRTH DATE:

DATE OF SP:

Academic/Skill Area:

PRESENT LEVEL OF EDUCATION PERFORMANCE: (Includes information about strengths and weaknesses in this content strand/skill area and how the child's disability affects the child's involvement and progress in the general curriculum.)

ANNUAL GOAL: (Measurable goal to enable the child to be involved in and progress in the general curriculum and/or meet other educational needs within a year's time. To include: **CRITERIA, EVALUATION PROCEDURES, SCHEDULE FOR REVIEW**)

Annual Goal/Measureable	Criteria	Evaluation Procedures	Schedule for Review

SERVICE PLAN COMPONENTS [Completed for Chapter 193 and IDEA students]	
STUDENT INFORMATION	
A section may be added at the beginning of the Services Plan format to include pertinent student information as determined necessary by the school district of attendance.	
SERVICE PLAN PARTICIPANTS	
Please sign in the appropriate space. A signature in this section of the Services Plan documents participation in the meeting and does not mean agreement with the Plan.	
Student, if appropriate or required	Date
Parent	Date
General Education Teacher	Date
Special Education Teacher or Special Education Provider	Date
Child Study Team Member	Date
Case Manager (May be the CST member above.)	Date
Public School Representative (May be the CST member or other appropriate public school personnel.)	Date
Specialist	Date
Other	Date

PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE

[Completed for Chapter 193 and IDEA students]

Consider relevant data. List sources of information used to develop the Services Plan.

Describe the present levels of academic achievement and functional performance including how the child's disability affects his or her involvement and progress in the general education curriculum. For preschool children*, as appropriate, describe how the disability affects the child's participation in appropriate activities.

Include other educational needs that result from the student's disability.

* IDEA only

STATEMENT OF TRANSITION SERVICE NEEDS [IDEA students only. Completed if the district of attendance determines that services will be provided.]
Beginning at age 14, or younger if appropriate, develop the long-range educational plan for the student's future. Review annually. Statement of the student's interests and preferences :
POSTSECONDARY GOALS OUTCOMES (VISION FOR THE FUTURE) [IDEA students only. Completed if the district of attendance determines that services will be provided.]
Post Secondary Education: (Including but not limited to, college, vocational training and continuing and adult education) Employment/Career: Community Participation: (Including but not limited to, recreation and leisure activities, and participation in community organizations) Daily Living:
COURSES OF STUDY [IDEA students only. Completed if the district of attendance determines that services will be provided.]
Considering the student's strengths, interests, preferences, and desired post secondary goals, list the specific courses of study for the next school year. When appropriate, identify the courses of study projected for future years.
Grade__ Courses of Study (List course names):
Grade__ Projected Courses of Study (List course names):
Grade__ Projected Courses of Study (List course names):
Grade__ Projected Courses of Study (List course names):
STATEMENT OF TECHNICAL CONSULTATION [IDEA students only. Completed if the district of attendance determines that services will be provided.]
<input type="checkbox"/> Technical consultation (information/advice) is needed from Division of Vocational Rehabilitation Services or other agency or agencies. List the name of any agency from which technical consultation is needed:

STATEMENT OF TRANSITION SERVICES NEEDED TO ATTAIN MEASURABLE POSTSECONDARY GOALS: COORDINATED ACTIVITIES/STRATEGIES AND AGENCY LINKAGES TO ADULT SERVICES [IDEA students only. Completed if the district of attendance determines that services will be provided.]		
Beginning at age 16, or younger, if appropriate, complete the following multi-year plan for promoting movement from school to the student's desired post-school goals. The student's needs, strengths, interests and preferences in each area (instruction, community experiences, etc.) must be considered, and responsibilities should be shared among participants (student, parent, school staff, outside agencies, employers, etc.).		
Activities/Strategies Related to Measurable Postsecondary Goals	Expected Date of Implementation	Person or Agency Arranging and/or Providing Services
Instruction – Post Secondary Education/Training		
Related Services		
Community Experiences		

STATEMENT OF TRANSITION SERVICES NEEDED TO ATTAIN MEASURABLE POSTSECONDARY GOALS: COORDINATED ACTIVITIES/STRATEGIES AND AGENCY LINKAGES TO ADULT SERVICES (Continued) [IDEA students only. Completed if the district of attendance determines that services will be provided.]		
Activities/Strategies Related to Post-Secondary Outcomes	Expected Date of Implementation	Person or Agency Arranging and/or Providing Services
Employment		
Adult Living Objectives		
Daily Living Skills		
Functional Vocational Evaluation		

NAME OF THE SCHOOL STAFF PERSON WHO WILL BE THE LIAISON TO POST-SECONDARY RESOURCES: [IDEA students only. Completed if the district of attendance determines that services will be provided.]

**TRANSFER OF RIGHTS AT AGE OF MAJORITY
[Completed for Chapter 193 and IDEA students.]**

OPTION I: At least three years before the student reaches age 18, a statement that the student and the parent(s) have been informed of the rights that will transfer to the student on reaching the age of majority, unless the parents obtain guardianship [N.J.A.C. 6A:14-3.7(e)14]. The district of attendance may use the following description to document that the student and parents have been informed of the rights that will transfer. The team **may** include this statement at age 14 when transition planning begins.

Revised September 2006

On (Date), (Name of Student) will turn age 18 and become an adult student. The following rights will transfer to (Name of Student):

- The public education agency must receive written permission from (Name of Student) before it conducts any assessments as part of an evaluation or reevaluation and before implementing a services plan for the first time.
- The public education agency must send a written notice to (Name of Student) whenever it wishes to change or refuses to change his/her evaluation, eligibility or services plan.
- You, the parents, may not have access to (Name of Student)'s educational records without his/her consent, unless he/she continues to be financially dependent on you.
- The public education agency will continue to provide you, the parents, with notice of meetings and of any proposed changes to your adult child's program.
- Any time (Name of Student) disagrees with his/her evaluation or eligibility, he/she is the only one who can request mediation or a due process hearing to resolve any disputes arising in those areas.

If (Name of Student) wishes, he/she may write a letter to the school giving you, the parents, the right to continue to act on his/her behalf in these matters.

OPTION II: At least three years before the student reaches age 18, a statement that the student and the parent(s) have been informed of the rights that will transfer to the student on reaching the age of majority unless the parents obtain guardianship [N.J.A.C. 6A:14-3.7(e)14]. The public education agency may inform the student and the parents by letter of the rights that will transfer. If a letter is used, complete the following:

_____ was informed in writing on _____ of the rights that will transfer to him/her at age eighteen.
(Name of Student) (Date)

_____ was/were informed in writing on _____ of the rights that will transfer at age eighteen.
(Name of Parent[s]) (Date)

ACADEMIC AND/OR FUNCTIONAL AREA: [Completed for Chapter 193 and IDEA students.]		
ANNUAL MEASURABLE ACADEMIC AND/OR FUNCTIONAL GOAL:		
BENCHMARKS OR SHORT-TERM OBJECTIVES	CRITERIA	EVALUATION PROCEDURE
MODIFICATIONS AND SUPPLEMENTARY AIDS AND SERVICES [Completed for Chapter 193 and IDEA students.]		
State any modifications to be provided by the public education service provider.	State any supplementary aids and services to be provided by the public education service provider.	

SUPPORTS FOR SCHOOL PERSONNEL	
[IDEA students only. Completed if the district of attendance determines that services will be provided.]	
State any supports to be provided for school personnel on behalf of the student.	
PROGRESS REPORTING	
[Completed for Chapter 193 and IDEA students.]	
State how the parents will be regularly informed of their student's progress toward the annual goals.	
METHOD	SCHEDULE
For the services being provided, explain the extent, if any, to which the student will not participate with non-disabled peers in the general education class and in extracurricular and nonacademic activities:	
Please explain the extent to which the student is removed from the general education class to receive IDEA or Chapter 193 services.	

<p>NOTICE REQUIREMENTS FOR THE SERVICES PLAN</p> <p>[Completed for Chapter 193 and IDEA students.]</p>
<p>This form describes the information required in each of the components of written notice for a services plan meeting. The written notice includes the services plan as a description of the proposed action and a description of the procedures and factors used in determining the proposed action.</p>
<p>Describe the proposed action and explain why the public education agency has taken such action:</p> <p>The attached services plan describes the proposed program that was developed:</p> <p>_____ as a result of an initial evaluation and determination of eligibility.</p> <p>_____ as a result of an annual review.</p> <p>_____ as a result of a reevaluation.</p> <p>_____ in response to a parental request.</p> <p>_____ other: _____</p>
<p>Describe any options considered and the reasons those options were rejected:</p>
<p>Describe the procedures, tests, records or reports and factors used in determining the proposed action:</p> <p>The sources of information used to develop the proposed services plan are listed in the present levels of performance.</p>
<p>If applicable, describe any other factors that are relevant to the proposed action:</p>

PROCEDURAL SAFEGUARDS STATEMENT

[Completed for Chapter 193 and IDEA students.]

As the parent of an eligible student with disabilities enrolled in a nonpublic school or as an eligible adult student enrolled in a nonpublic school, you have rights regarding identification, evaluation, and classification including the right to mediation and/or a due process hearing. You may request a complaint investigation to determine whether the responsible district of attendance followed appropriate procedures regarding the determination of services and the development of a services plan, and whether the services were provided in accordance with the services plan. A description of the rights afforded to the parents of eligible nonpublic school students is contained in the document, *Parental Rights in Special Education (PRISE)*. This document is published by the New Jersey Department of Education.

A copy of PRISE is provided to you upon referral for an initial evaluation, when a disciplinary action that constitutes a change in placement is imposed by your school district, and the first time a due process hearing or complaint investigation is requested. In addition, a copy will be provided to you at your request.

To obtain a copy of PRISE, please contact:

School district of attendance Office or Personnel **Phone Number**

For help in understanding your rights, you may contact any of the following:

School district of attendance Representative **Phone Number**

Statewide Parent Advocacy Network (SPAN) at (800) 654 - 7726.

Protection and Advocacy, Inc., at (800) 922 - 7233.

County Supervisor of Child Study **Phone Number**

**CONSENT FOR INITIAL IMPLEMENTATION:
[Completed for Chapter 193 and IDEA students.]**

Your signature is required to give consent before the proposed services plan can start.

You have the right to consider the attached services plan before giving consent. Once your written consent is given, services will begin.

I, we have received a copy of the proposed services plan and give consent for the services to start.

Signature

Date

<p>ANNUAL REVIEW [Applicable to Chapter 193 and IDEA students.]</p>
<p>To implement the proposed services plan based on the annual review, the responsible public education agency must provide the parent with 15 days notice prior to implementation. When the 15 days have passed, the program may be implemented without obtaining the parent’s signature.</p>
<p>For Chapter 193 Services Only</p>
<p>For nonpublic school students to receive services under Chapter 193, an additional form is attached. This form, 4071 must be signed and returned to the school to authorize the funding of the services.</p>

<p>ANNUAL SERVICES PLAN SIGN-OFF: This form is used when the proposed services plan is intended to be implemented before the 15 day notice period has expired. The parent’s signature is required to document agreement to start the services sooner.</p>
<p>[Applicable to Chapter 193 and IDEA students.]</p>
<p>You have the right to consider the proposed services plan for up to 15 calendar days. To have the services start before the 15 days expire, you must sign below.</p>
<p>I, we have received a copy of the proposed services and agree to have the services start before the 15 calendar days have expired.</p>
<p>_____ Signature _____ Date</p>

Auxiliary and Handicapped Services (Chapters 192 and 193):

The following specific topics should be discussed during consultation for Chapters 192 and 193:

1. Who will provide the services (the district or a third-party provider):

2. How the service provider's position will be filled in the event of a long-term absence or leave:

3. Discuss/list any concerns the school has over services provided this year or requested changes for next year:

4. If a change in provider is being considered by the district, provide the following:

- a. The reasons why a change is being sought by the district:

- b. The providers being considered by the district:

- c. Discuss/list the criteria to be used in the school district's selection of a service provider. (The school district should consider the needs and requests of the nonpublic school¹.)

¹ Discuss/get input from the nonpublic school administrator and parents on their level of satisfaction with the current provider and any concerns about the delivery and quality of services and outcomes desired. (Input from parents may be gathered through a survey, a face-to-face meeting or through the nonpublic school administrator.)

- d. The view of the nonpublic school administrators regarding their preferred third-party provider²:

- 5. The assessments and performance measures to be used to determine eligibility for compensatory education under Chapter 192 services:

- 6. The time, place and format of services. The nonpublic school administrator should be provided with the schedule of services delivered to students, once known.

Signature of School District Designee

Date

Signature of Nonpublic School Designee

Date

² If the district disagrees with the nonpublic school’s provider preference, the district should provide an explanation for its provider selection.

Nonpublic Nursing Program

The following topics must be discussed during consultation, according to statute and code for the Nonpublic School Nursing Program.

1. The **amount of funds** allocated to the nonpublic school by the NJDOE for the provision of health services (use the prior year amount if the exact amount is not yet known by the district):

2. Who will provide the nursing services (the district or a third-party provider):

3. How the service provider's position will be filled in the event of a long-term absence or leave:

4. How the nonpublic school would like to use its nursing program funding:

- The school wants *all* Nursing Program funding to go toward nursing services.
- The school wants *all* Nursing Program funding to go toward additional medical services and or equipment/supplies as defined in statute.
- The school wants some funds to go toward nursing services and some funds to go toward equipment/supplies.

The equipment/supplies the nonpublic school would like:

5. Discuss/list any concerns the school has over services provided this year or requested changes for next year:

6. The district must provide access to information on the [NJ FamilyCare program](#) for nonpublic school students who are without medical coverage, pursuant to N.J.S.A. 18A:40-34.

7. If a change in provider is being considered by the district, provide the following:
 - a. the reasons why a change is being sought by the district:

- b. The providers being considered by the district (consider their suitability for the students' situations):

- c. If applicable, discuss/list criteria to be used in the school district's selection of a nursing service provider. (The school district should consider the needs and requests of the nonpublic school, including requesting the nurse who will provide services³.)

- d. The view of the nonpublic school administrators regarding their preferred third-party provider⁴:

Documentation

The following nursing program documentation must be provided by October 1 to the Executive County Superintendent plus a copy to the administrator of the nonpublic school:

1. Verification of consultation (signed consultation form)
2. A copy of the contract with an independent contractor or agency to provide services, if applicable, and approved minutes of the district board of education meeting approving the contract that describes the methods by which the health services will be provided to nonpublic school students for the ensuing year, including a [rationale for the distribution of funds](#)
3. A description of the type and number of services that were provided during the previous school year on the [Annual Nonpublic School Nursing Report Form](#)

Signature of School District Designee

Date

Signature of Nonpublic School Designee

Date

³ Discuss/get input from the nonpublic school administrator and parents on their level of satisfaction with the current provider and any concerns about the delivery and quality of services and outcomes desired. (Input from parents may be gathered through a survey, a face-to-face meeting or through the nonpublic school administrator.)

⁴ If the district disagrees with the nonpublic school's provider preference, the district should provide an explanation for its provider selection.

Nonpublic School Security Aid:

The following topics should be discussed during the initial consultation:

1. The estimated amount of funds available (use the prior year amount if the exact amount is not known):

2. The security services, equipment, or technology the nonpublic school desires, if known at this time:

3. School security funds for training shall be approved by the school district based on the nonpublic school's submission of a Department-approved [nonpublic school security training request form](#) in which the nonpublic school certifies that the type of training desired is not available free of charge and that it is in compliance with State guidelines.

Signature of School District Designee

Date

Signature of Nonpublic School Designee

Date

Technology Program:

The following topics should be discussed during the initial consultation:

1. The estimated amount of funds available for technology (use the prior year amount if the exact amount is not yet known):

2. The technology desired by the nonpublic school, if known at this time:

3. Provide the date when the board of education will meet to approve the technology that will be provided to the nonpublic school, if known at this time. (The board meeting should occur and the technology approved before October 31.)

a. *Board meeting date for purchase approval (prior to October 1):* _____

b. *Date when district places purchase orders:* _____

c. *Date when services begin/technology arrives:* _____

Signature of School District Designee

Date

Signature of Nonpublic School Designee

Date

Textbook Program:

The following topics should be discussed during the initial consultation:

1. The estimated amount of funds available for textbooks (use the prior year amount if the exact amount is not yet known):

2. If known prior to consultation, the nonpublic school must provide the names of textbooks, authors, description of contents, and the name of the courses for which they will be used to ensure they are secular/nonsectarian and do not contain religious content:

Signature of School District Designee

Date

Signature of Nonpublic School Designee

Date

Resources

1. **The Lakewood Torah Umesorah Educational Resource Center** provides an invaluable & indispensable hands-on center for teachers and principals and hosts professional seminars, school staff meetings, and seminary student group visits. **The Lakewood TU Educational Resource Center** can be reached at 732.363.7700.
2. The **EDN Network** is a forum with over 600 chashuve organizations sharing anything and everything you need to handle the back end of running a mosad. From contractors for construction to tuition agreements – and, of course, plenty of fundraising tips – the **EDN Network** is an invaluable resource for the head of any mosad. To join the **EDN Network**, send a request to Rabbi Eliyhau Stern at eds@ednnetwork.org.
3. The **New Jersey Nonpublic School Website Page** has a plethora of helpful information and all the forms and templates a school needs. The website can be found at: <https://www.state.nj.us/education/nonpublic/>.
4. To receive **Notifications and Periodic Updates** on available government grants and programs, please send an email either aschnall@agudah.org or yherz@agudah.org and ask to be put on the school distribution list.

Thank You!

Thank you to **Rabbi AD Motzen**, Agudah’s national director of state relations, for your meticulous review of this handbook. The easygoing manner in which you make your encyclopedic knowledge of all government related matters available to us here in New Jersey is much appreciated.

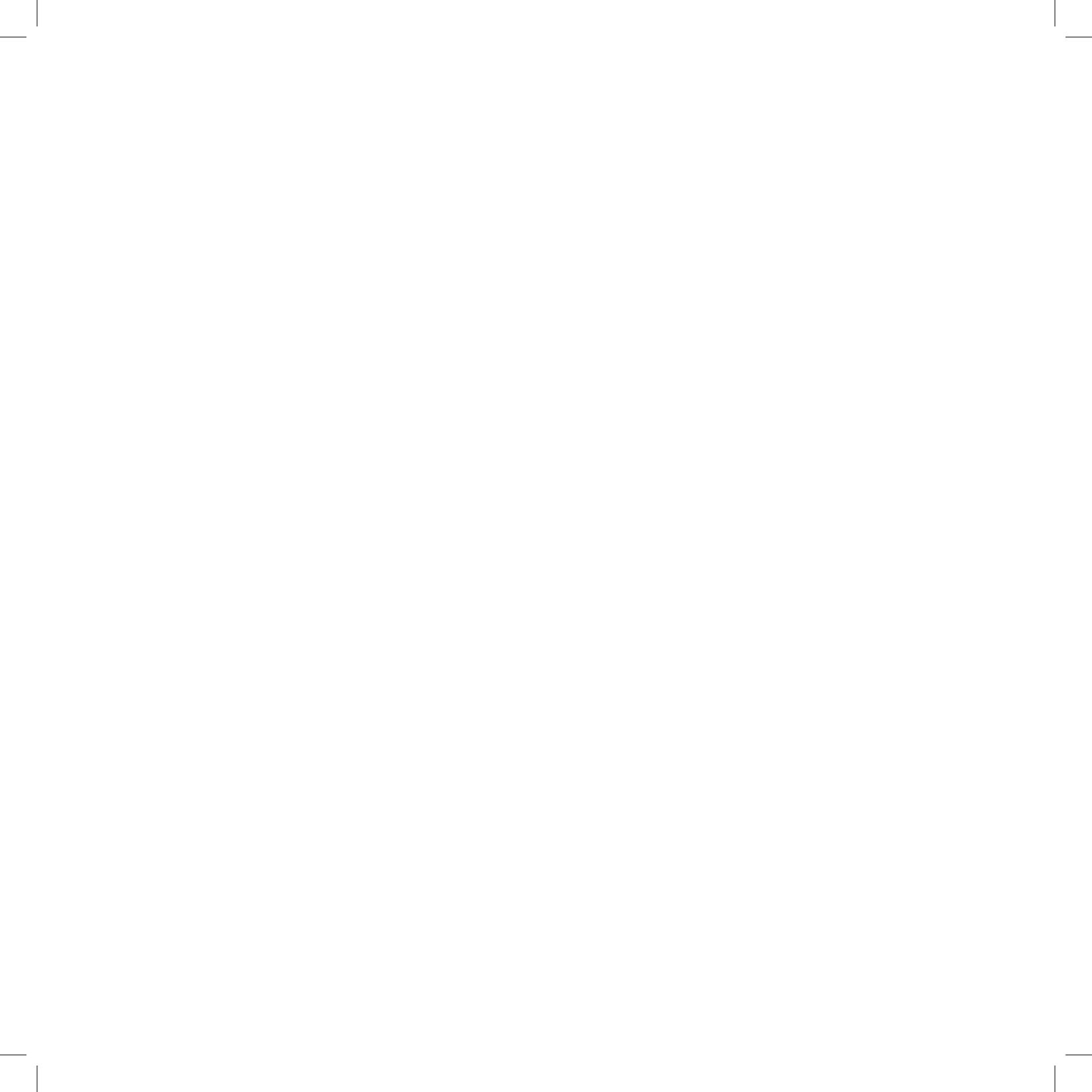
Thank you to **Rabbi Moshe Yehuda Gluck**, Agudah’s director of corporate communications, for your constant stream of advice, and for seamlessly pulling this entire project together. Your professionalism and ability to think out of the box is an asset to the entire Agudah team, making sure we are always putting our best foot forward.

Thank you to **Mrs. Chani Kaplan**, Agudah’s indefatigable graphic designer, for transforming a rather drab and lengthy text into this user-friendly handbook.

Thank you to **Mr. Ari Hutman** of Hutman and Hutman LLP for conceiving the idea of a handbook, and for patiently working with us as we wrote, revised, and finalized this numerous times.

Thank you to **Mr. Naftali Rothenberg** of Sterling P&C for providing the relevant information on insurance.

Thank you to **Rabbi Avraham Krawiec** of the LSTA for providing us the relevant information on school transportation.





Agudath Israel
of America
New Jersey Office

H **HUTMAN**
HUTMAN
CERTIFIED PUBLIC ACCOUNTANTS