

CHAPTER 20

BUSINESS SERVICES

Authority

N.J.S.A. 18A:1-1, 18A:4-14, 18A:4-14.1, 18A:4-15, 18A:7A-19, 18A:7A-25, 18A:7A-26, 18A:7B-12, 18A:17-45, 18A:18A-4, 18A:18A-5, 18A:18A-7, 18A:18A-27, 18A:18A-37, 18A:18A-40, 18A:18A-42, 18A:19-13, 18A:22-8, 18A:29-3, 18A:29-5, 18A:29-5.1, 18A:29-5.3, 18A:29-5.6, 18A:29-5.12, 18A:33-3, 18A:38-5, 18A:38-19, 18A:38-25, 18A:44-2, 18A:46-6.1, 18A:46-21, 18A:58-7.1, 18A:58-33.39, 18A:58-37.1, 18A:58-68, 18A:58-72, 18A:58-74, 18A:58-75, 18A:58-76, 40A:11-11, 52:14-15.9(e), 52:14B-4(c), Chapter 154, Laws of 1987; and Executive Order No. 34(1976).

Source and Effective Date

R.1990 d.393, effective July 16, 1990.
See: 22 N.J.R. 1246(a), 22 N.J.R. 2345(a).

Chapter Expiration Date

Pursuant to Executive Order No. 22(1994), Chapter 20, Business Services, expires on January 16, 1997. See: 26 N.J.R. 3783(a) and 3942(a).

Chapter Historical Note

Chapter 20, Business Services, was readopted pursuant to Executive Order No. 66(1978) by R.1990 d.393. See: Source and Effective Date.

Subchapter 9, Child Nutrition Programs, was recodified from N.J.A.C. 6:79, Bureau of Child Nutrition Programs and was readopted with amendments pursuant to Executive Order No. 66(1978) as R.1992 d.202, effective May 4, 1992. See: 24 N.J.R. 324(a), 24 N.J.R. 1791(c). The following is a history of prior rulemakings pertaining to the former Chapter 79:

All provisions of this chapter were adopted pursuant to authority of N.J.S.A. 18A:58-7.1 and 18A:33-4 and were filed and became effective August 31, 1971 as R.1971 d.151. See: 3 N.J.R. 199(a).

1973 Revisions: Amendments became effective July 19, 1974 d.198. See: 6 N.J.R. 302(e).

1975 Revisions: Revisions were filed and became effective June 12, 1975 d.161. See: 7 N.J.R. 201(c), 7 N.J.R. 307(a).

1983 Revisions: Amendments became effective March 21, 1983 as R.1983 d.171. See: 14 N.J.R. 1248(b), 15 N.J.R. 440(a).

1978 Revisions: This chapter was readopted pursuant to Executive Order No. 66(1978) effective November 25, 1987, with adoptions effective December 21, 1987 as R.1987 d.524. See: 19 N.J.R. 1599(a), 19 N.J.R. 2399(a).

Public Notice: Public testimony session.

See: 24 N.J.R. 303(b).

See subchapter and section annotations for specific rulemaking activity.

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SUBCHAPTER 1. ATTENDANCE AND PUPIL ACCOUNTING

6:20-1.1 School register

(a) The Commissioner shall prepare and distribute a school register which shall be known as the New Jersey School Register, for recording pupil attendance in all public schools of the State operated by district boards of education, except adult high schools.

(b) Pupil attendance shall be recorded in the school register during school hours on each day the school is in session.

(c) Separate school registers shall be kept for pupils attending A.M. kindergarten, P.M. kindergarten, full-day kindergarten, grades 1 through 6, grades 7 and 8, grades 9 through 12, each pre-school handicapped class, each handicapped class, shared-time classes for regular pupils, shared-time classes for handicapped pupils, full-time bilingual education programs and vocational day programs, and summer schools operated by district boards of education.

(d) The attendance record of all pupils furnished individual instruction or training shall be recorded in a separate official record of home instruction provided by the district board of education. Pupils on roll in home instruction shall not be regarded as enrolled for purposes of average daily enrollment and average daily attendance.

Amended by R.1990 d.393, effective August 6, 1990.
 See: 22 N.J.R. 1246(a), 22 N.J.R. 2345(a).

More clearly delineated the use of separate school registers.
 Amended by R.1990 d.610, effective December 17, 1990.
 See: 22 N.J.R. 2633(a), 22 N.J.R. 3736(a).

Deleted reference to "annual" distribution of school register.

6:20-1.2 School enrollment

(a) The enrollment in a class, a school or a school district shall be the total number of original entries plus the number of re-entries, less the number of transfers, withdrawals or dropouts in any such unit during a school year. The total number of original entries and re-entries, less the number of transfers, withdrawals or dropouts, in all the classes and schools of a school district shall constitute the school enrollment for that district board of education during any school year.

(b) No pupil attending a school operated by a district board of education shall be enrolled in more than one school register in any school district during a school year. All pupils shall be enrolled as of the first day of attendance for that year.

(c) No pupil shall be enrolled in a school register until the pupil has reached the following legal school age:

1. Kindergarten—over four years and less than six years;
2. Day school—over five years;
3. Pre-school handicapped—over three years and less than five years.

(d) Within 10 days of the start of the school year, a school district must determine whether any re-entering student who has not attended school that year has an excused absence or has transferred, withdrawn or dropped out of the school district.

(e) Any pupil enrolled in a school register in a school district who moves to another school district in the same school year shall be enrolled in one register in the new school district upon entering school in that district.

(f) The average daily enrollment in a school district for a school year shall be the sum of the days present and absent of all enrolled pupils when schools were in session during the year, divided by the number of days schools were actually in session. The average daily enrollment for the classes or schools of a district having varying lengths of terms shall be the sum of the average daily enrollments obtained for the individual classes or schools.

(g) The average daily attendance in a school district for a school year shall be the sum of the days present of all enrolled pupils when schools were in session during the year, divided by the number of days schools were actually in session. The average daily attendance for the classes or schools of a district having varying lengths of terms shall be the sum of the average daily attendance obtained for the individual classes or schools.

Amended by R.1990 d.393, effective August 6, 1990.
See: 22 N.J.R. 1246(a), 22 N.J.R. 2345(a).

Added (f) defining calculation of the "average daily attendance".
Amended by R.1990 d.610, effective December 17, 1990.
See: 22 N.J.R. 2633(a), 22 N.J.R. 3736(a).

Added new (d) requiring school make determination of status absent reentering students within 10 days of start of school year.

Case Notes

Child in *parens patriae* relationship with person domiciled within school district met hardship eligibility requirements for attending school within district. *S.L. v. Clifton Board of Education*, 95 N.J.A.R.2d (EDU) 476.

Student living with his grandmother in district to assist with a disability was not a legal resident entitled to a free education in district when supported entirely by his father living in another district. *D.W. v. Egg Harbor Board of Education*, 95 N.J.A.R.2d (EDU) 225, supplemented 95 N.J.A.R.2d (EDU) 587.

Children were not entitled to a free and public education in school district after they moved with their mother to a true, fixed and permanent home outside district. *Lee v. Holmdel Board of Education*, 95 N.J.A.R.2d (EDU) 214.

Changing geographic designation for attendance in kindergarten was based on excessive student enrollment and was not unreasonable. *G.M. v. Roselle Park Board of Education*, 95 N.J.A.R.2d (EDU) 107.

Tuition for school attendance in district was waived until children's domicile with parent in another district was established. *Union County Board of Education v. A. McG. and L.M.*, 95 N.J.A.R.2d (EDU) 74.

Parent established domicile in school district to entitle children to free public education. *R.A. v. Ewing Board of Education*, 95 N.J.A.R.2d (EDU) 49.

Lack of affidavit from natural father residing out of state did not preclude enrollment of child in school district when control had otherwise been relinquished. *Gunderson v. Brigantine Board of Education*, 95 N.J.A.R.2d (EDU) 39.

Family illegally living year-round at campsite; domicile; right to free education. *Board of Education of Township of Middle v. K.K. and P.K.*, 93 N.J.A.R.2d (EDU) 461.

Neither domicile nor temporary residence in district established; student ineligible for free public education. *I.P. v. Board of Education of Borough of Leonia*, 93 N.J.A.R.2d (EDU) 128.

Incarcerated pupils; proof of residence. *Board of Education of City of Atlantic City v. New Jersey Department of Education*, 92 N.J.A.R.2d (EDU) 545.

Domicile; multiple residences. *Fort Lee Board of Education v. Kintos*, 92 N.J.A.R.2d (EDU) 96.

Enrollment status. Parents on behalf of "G.S." v. Bd. of Ed., *Rockaway, Morris Cty.*, 1974 S.L.D. 637.

6:20-1.3 School attendance

(a) For purposes of school attendance a day in session shall be a day on which the school is open and pupils are under the guidance and direction of a teacher or teachers engaged in the teaching process. Days on which school is closed for such reasons as holidays, teachers' institutes and inclement weather shall not be considered as days in session.

(b) A school day shall consist of not less than four hours of actual school work, except that in an approved kindergarten one continuous session of 2½ hours may be considered as a full day.

(c) An approved kindergarten shall meet the following requirements:

1. Every kindergarten teacher shall be properly certified.

2. A balanced program in an approved facility with adequate equipment, materials and supplies shall be provided each child. This program is to be designed to meet the individual needs of every child and may include instruction in reading and other subjects when it has been determined that a child is ready for such instruction by the teacher of the class.

3. The maximum enrollment for any kindergarten class shall be 25 pupils per teacher. The county superintendent of schools may give permission to increase the number in a room to any number he chooses provided another teacher, an auxiliary teacher, or a teacher aide is employed full-time to provide for the increased size.

(d) A day of attendance shall be one in which a pupil is present for the full day under the guidance and direction of a teacher while school is in session. Whenever over-crowded conditions make it necessary to hold two separate sessions with a different group of pupils in each session a pupil attending for all of either session shall be regarded as having attended for the full day. An excused absence for any reason shall not be counted as a day of attendance in the school register.

(e) A half-day class shall be considered the equivalent of a full day's attendance only if in session for four hours or more, exclusive of recess periods or lunch periods.

(f) A record of the attendance of all pupils on roll in a school register shall be kept each day that school is in session by a teacher or other authorized person. It shall be the duty of this person to keep the attendance records according to these rules and the specific instructions printed in the school register, and if necessary, according to supple-

mentary instructions issued from time to time by the Commissioner.

(g) No pupil shall be recorded as present unless the school is in session and the pupil or pupils so recorded are under the guidance and direction of a teacher in the teaching process.

(h) A pupil shall be recorded as absent in the school register when not in attendance at a session of the school while a member of the school, except pupils excused due to religious holidays who shall be recorded as excused.

(i) A pupil shall be recorded as either present, absent, or excused for religious observance, every day the school is in session after the pupil enters until the date the pupil is transferred to another school, transferred to an individual home instruction record, or officially leaves the school system.

(j) The Commissioner shall annually prescribe a list of religious holidays on which it shall be mandatory to excuse pupils for religious observance upon the written request signed by the parent or person standing in loco parentis.

(k) The mere presence of a pupil at roll call shall not be regarded as sufficient attendance for compliance with these rules. In a school which is in session during both the forenoon and the afternoon, a pupil shall be present at least one hour during both the forenoon and the afternoon in order to be recorded as present for the full day. In a school which is in session during either the forenoon or the afternoon, a pupil shall be present at least two hours in the session in order to be recorded as present for the full day.

Amended by R.1990 d.393, effective August 6, 1990.
See: 22 N.J.R. 1246(a), 22 N.J.R. 2345(a).

Deleted (f), (m) and (n); recodified with editorial changes.

Case Notes

State Board of Education regulations applying to institutionalized children adopted. New Jersey Assn. for Retarded Citizens, Inc. v. State Dept. of Human Services, 89 N.J. 234, 445 A.2d 704 (1982).

Pupils not shown not to be residents of school district; incarceration. Board of Education of City of Atlantic City v. New Jersey Department of Education, 93 N.J.A.R.2d (EDU) 336.

Speculative impact of rule does not justify rescission of Board resolution allowing early enrollment. McDowell v. Bd. of Ed., Island Heights, Ocean Cty., 1974 S.L.D. 1316.

SUBCHAPTER 2. BOOKKEEPING AND ACCOUNTING IN LOCAL SCHOOL DISTRICTS

Authority

N.J.S.A. 18A:4-14, 18A:4-15, 18A:7A-19, 18A:7A-26,
18A:18A-4, 18A:18A-5, 18A:19-13, 18A:22-8,
18A:29-3, 18A:33-3 and 52:14-15.9(e).

Source and Effective Date

R.1990 d.21, effective January 16, 1990.
See: 21 N.J.R. 2919(a), 22 N.J.R. 176(a).

Subchapter Historical Note

See Historical Note at Subchapter 2A.

6:20-2.1 Prescribed system of single entry bookkeeping

(a) It shall be the purpose of the bookkeeping and accounting system prescribed in this subchapter to provide a sound plan of general accounts that will serve to safeguard the expenditure of public funds; effect proper budgetary control; establish uniformity in the classification of expenditures; and furnish adequate financial information for use of the public, the district board of education administration and the Commissioner of Education.

(b) This subchapter is comprised of three major parts: records of cash receipt and cash expenditure accounts in accordance with recognized governmental accounting procedures; detailed budget and cost distribution records; and a schedule of physical property.

(c) A district board of education may operate a system of double entry bookkeeping consistent with the rules in this subchapter and accounting principles prescribed by the Commissioner.

(d) This subchapter shall expire on July 1, 1993 upon implementation of the double entry, GAAP accounting rules contained in N.J.A.C. 6:20-2A pursuant to N.J.S.A. 18A:4-14.1.

Amended by R.1990 d.393, effective August 6, 1990.
See: 22 N.J.R. 1246(a), 22 N.J.R. 2345(a).

Added (d) establishing an expiration date of July 1, 1993 for the subchapter.

6:20-2.2 Records of cash receipt and cash expenditure accounts

(a) The records of receipt and expenditure accounts shall be set forth in sufficient detail to determine the financial condition of the district board of education at any time.

(b) The major accounts shall be designated as follows:

1. Current expenses;
2. Capital outlay (sites, buildings and equipment); and
3. Debt service (bonds, authorized notes and interest on same).

(c) The necessary supplementary accounts shall be provided for non-revenue receipts and expenditures as follows:

1. Reserve for unpaid orders;
2. Sale of permanent bonds to redeem temporary loan bonds;