

WEST CHESTER AREA SCHOOL DISTRICT

BUSINESS PROCEDURES

MANUAL

Revised January 2018

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# **ACCOUNTING**

(section 110)

## **ACCOUNTING POLICY**

### **Expenditures Charged to Budget Year**

The accounting policy of the West Chester Area School District is to charge expenses in the year incurred as determined by a policy of the Board's Property & Finance Committee and the school district's independent certified public accountants.

Expenses are considered incurred when materials or services are actually **received**, not when they are ordered. Unless materials/services are received before June 30, any remaining open purchase orders at year end are to be either closed or re-encumbered into the next school year. Re-encumbering of purchase orders into the next school year charges the purchase order against the next school year budget.

### **Expenditure Approval Authority**

All purchase orders, expense reports and other expenditures chargeable to a building must be approved by the building principal. In the case of a district office function, the expenses must be approved by the function head.

No administrator, either district or building, may approve personal expenses except for materials and supplies required for his/her normal office operation.

Categories of expense which must have an immediate supervisor's approval are: Expense Report forms and Pre-Approval to Attend an Education Conference forms.

# **ACCOUNTS PAYABLE**

(section 120)

## ACCOUNTS PAYABLE

### Applies to all Funds

The usual closeout date for accounts payable is noon on Monday. Checks are processed for payment on Tuesday of each week. Invoices are paid on the Tuesday closest to the respective due date of the invoice.

In order for an invoice to be processed, a receiving report must reach the accounts payable department on or before noon of the Monday of payment week. Any data received after the closeout date will be processed the following week.

**In order to pay an invoice or other needed payment, funds must be available in the account or accounts that are being charged. If funds are not available, a budget transfer (*see section 160*) will be necessary before accounts payable can process the invoice for payment. This applies to both General Fund and Student Activity.**

In order for an invoice to be processed for payment, the item must be identified as received (*see section 230.6*). To identify an item as received, the item must be marked received in the financial system and a signed copy of the packing slip must be sent to accounts payable. If a packing slip is not available, a signed copy of the original requisition must be sent to A/P in order for payment to be processed.

Student Activity Account invoices can only be processed for payment with the below stamp's information completed. The information must be completed in its entirety and have original signatures for student officer/representative(s), faculty advisor(s) and the building principal.

PO # \_\_\_\_\_  
Account # \_\_\_\_\_  
Project \_\_\_\_\_  
Amount \_\_\_\_\_  
**Signatures:**  
Student Officer \_\_\_\_\_  
Advisor \_\_\_\_\_  
Principal \_\_\_\_\_  
Date \_\_\_\_\_

## **ACTIVITY FUNDS**

(section 130)



## **ACTIVITY FUND MANAGEMENT**

### **General Information**

1. The establishment or use of “slush funds,” general funds with no specific intent, or similar funds will not be authorized.
2. Funds that are under the control of an organization that is not part of the West Chester Area School District are to be excluded from the requirements of this policy.
3. Funds raised by employees and established solely for the benefit of said employees are *not* student activity funds.
4. The payment of advisor salaries from the funds raised by students or student-sponsored events shall be prohibited.
5. At the beginning of each new school year and prior to September 30, a Student Activity Fund Student Officers form must be submitted to the Business Office for each student activity project. (Form - Student Officers)
6. No school sponsored student organization is permitted to establish an account separate from the student activities fund.
7. All funds collected by student organizations shall be deposited in a student activities fund in a bank designated by the Board.
8. Funds collected shall be submitted to the building principal before the end of each school day and shall be safeguarded until deposited—as soon as possible but no longer than five (5) business days from receipt.
9. The Director of Business Affairs is responsible for prescribing appropriate accounting procedures, for implementing internal controls, and for monitoring internal auditing of student activity funds.
10. Sufficient safeguards in the collection, receipt, deposit, and disbursement of funds shall be adopted by each activity or operation to diminish the possibility of misappropriation, stealing, or diversion of money by anyone associated with the organization for their own use. It shall be the responsibility of the fund advisor to implement the safeguards established by the Director of Business Affairs or designee.
11. Disbursements from student activity funds shall be made only by check upon the receipt of the authorized advisor’s, student officers’, and building principal’s signatures. Disbursements shall be supported by invoices or verified documentation.
12. Periodically, all student activity and trust account applications should be reviewed and updated by the principal and advisor. All updated applications require Board Approval.

13. The size of the accounts should be limited to a reasonable amount, and large accumulations of money over more than a year shall be avoided. The Principal shall review all accounts at the end of the year and shall be responsible for identifying any excess balance and providing a plan to the Business Office for the appropriate use of the accumulated excess balance in any Activity Fund account. The Directors of Secondary and Elementary Education shall establish reasonable threshold amounts for accumulated balances and shall approve the spending plans provided by the principal.

### **Student Activity Fund Accounts – Fund 50**

The existence of student activity funds is a viable means of funding certain District operations and provides a valuable learning experience for the students through the raising, control, and disposition of such funds. Such funds raised by an activity or an operation within the District are to be used solely for the benefit of the students or operations that raised the funds.

### **Establishment of Funds**

1. Such funds shall be established only under the express authorization of the School Board as contained in the approved minutes of said Board.
2. School Board action will be taken only upon the submittal of an “Application to Establish Activity Account” form approved by the building principal and the Director of Elementary Education or the Director of Secondary Education. ([Form - Application to Establish Account](#))
3. Three (3) copies of the application are to be submitted for School Board approval. The original will be retained as part of the Board minutes; one copy will be forwarded to the Business Office; and one copy will be returned to the sponsoring administrator as notification of the School Board action taken.
4. In the event that the School Board elects to disapprove or conditionally approve an application, the Secretary of the School Board will complete the last item on the request indicating the conditions or the reasons why it was disapproved. This will be returned to the sponsoring administrator for action needed and, if applicable, re-submitted for approval at a subsequent School Board meeting.

### **Organization of Activities**

1. Students involved in the various activities sponsored by the School District shall have an important voice in the running of the activities. Towards this end, each club, activity, or organization shall have either:
  - a. officers elected by the students participating in the activity; or;
  - b. a voluntary student advisory board when the activity or organization is District-wide or supported by the general student body or the public when such an advisory board is deemed necessary by the Board of Education or
  - c. officers, student advisory board, or student advisor appointed by the principal and faculty.

2. These officers/advisory boards/student advisor shall meet not less than once per year while school is in session for the purpose of discussing the affairs of the organization and conducting its business. The outcomes of these meeting should be communicated to the entire class body. Acceptable means of communication include: class meeting with minutes, morning announcements, email and social media. All class and student organizations shall be asked to agree to this procedure through adding a provision to their constitution that any time their organization ceases to meet regularly and elect officers as constitutionally required, the activity account may be closed and any remaining funds may be transferred to the Principals clearing account in accordance with school code.
3. Each organization will be guided by an employee of the District who shall be duly appointed by the School Board, and shall be designated as the organization 'advisor.'
4. The duties of the advisor shall include, but not be limited to, the following:
  - a. gathering information from the District business office personnel for guidance in budgeting, record keeping, purchasing guidelines and annual reporting requirements;
  - b. generate interest in the organization among the student body;
  - c. conduct elections of officers of the organization or appoint an advisory board for the organization from the students that volunteer;
  - d. call and organize meetings as necessary to conduct the group's business;
  - e. provide guidance and assistance to the students as needed;
  - f. approve all disbursements or transfers of funds of the organization before they are made;
  - g. manage and account for fund raisers;
  - h. prepare annual budget and a final accounting of year end revenues and expenses for submission to the building principal.
5. All disbursement checks of the District shall require the following three signatures: Board President, Board Treasurer, and Board Secretary.
6. Student groups may obligate themselves by contracts for various materials, equipment, or services with the approval of the principal, provided that legal requirements for the District and District policies are followed.
7. All central office administrators, the District solicitor, and its certified public accountants shall be available to the sponsoring administrator for advice and consultation as deemed necessary.

### **Sources of Funds**

1. Student Activity Funds are generally earned by the students.
2. The source of funds shall be consistent with the sources listed on the Activity Fund Application.
3. Sources of funds should NOT include the following: school district charges to students such as library fines, student examination fees, transcript fees, and parking fees. These charges should be deposited into the General Fund.

### **Fundraising**

1. A [Fundraising Pre-Approval Request form](#) must be submitted and approved by the building principal prior to the start of any fundraising activities.
2. Within two weeks after the ending date of the fundraiser, a [Fundraiser Reconciliation form](#) must be completed and submitted to the building Principal.
3. Forms, [Fundraiser Pre-Approval Request](#) and [Fundraiser Reconciliation Form](#), are for internal purposes and shall be filed at the building and not remitted to the Business Office.
4. Fundraisers intended for a specified gift/project are permitted, provided the intended purpose and goal of the fundraiser are communicated with the student body who in turn will communicate the purpose of the fundraiser to potential supporters.
  - a. Acceptable means of communication include: class meeting with minutes, morning announcements, email and social media.
5. For additional information, please refer to Policy 229 STUDENT FUNDRAISING.

### **Use of Activity Funds**

1. The use of Activity Funds shall be consistent with the use listed on the Activity Fund Application.
2. The decision on the use of the Funds should be shared with the student groups involved or representative student groups and with the faculty advisors.
3. Decisions on disbursements of money should not be made unilaterally by the principal. Evidence of joint decision making including students should be available via minutes, memos, or vouchers, etc.
4. Money should be spent for the general welfare of the student body and for purposes not currently fundable through the district's General Fund. All students do not have to benefit directly; however, the majority should have the opportunity to benefit.
5. Principals shall develop guidelines for acceptable "general welfare" purchases and provide evidence that the decision makers have considered the guidelines when deciding on the use of Activity Funds.
6. Student activities, in particular, "Class of" accounts, shall not budget for gifts to schools as part of their annual operating budgets with the exception of targeted fundraisers as described in the Fundraising #4 section above.
7. Funds should not be used to circumvent management or purchasing decisions made for the school district by the board or administration.

8. Planning for the use of Activity Funds should be closely coordinated with other planning processes of the District such as Facility and General Fund budgeting and their respective Board approvals. If projects created by the use of Activity Funds impact other Funds, or require resources from central office departments, building principals must coordinate their requests in accordance with the respective planning deadlines of the other Funds and/or departments.
9. A student representative, along with approval from faculty and the building principal, may transfer funds to the school's student assistance fund.

#### **Prorating Interest Income and Maintenance Expenses**

1. It shall be the policy of West Chester Area School District to prorate interest income to student activity funds that have positive fund balances on June 30.
2. It shall also be the policy of the West Chester Area School District to charge student activity fund accounts the cost of maintaining such accounts on a prorated basis on June 30.
3. If the cost of maintaining the student activity fund accounts exceeds the amount of interest income, the excess costs will be waived.
4. If the interest income exceeds the cost of maintaining the student activity fund accounts, the excess income will be prorated to the funds that have positive balances on June 30.

#### **Closing Activity Funds**

1. No fund shall be closed nor an organization disbanded without the approval of the School Board. It shall be the responsibility of the sponsoring administrator to see that such closings are put on the Board agenda so that proper action can be taken by processing three (3) copies of the Application to Terminate Activity Account form. (Form - [Application to Terminate Account](#))
2. At the end of each school year, the Principal shall review the activity of all funds. Any school organization that does not meet at least once annually, does not have student officers/student advisor(s), or have any financial transactions shall be considered inactive unless the Principal has a legitimate reason for the inactivity. The Principal shall close inactive funds and any balance in the account shall be liquidated and placed in the District Scholarship Fund.
3. A major part of the disbanding of any organization will be the disposition of any funds accruing to said organization. It will be the responsibility of the sponsoring administrator to insure that the organization's officers or the advisory board have been consulted and have approved the distribution or expenditure of such funds before any disposition is made.
4. The Board of Education approval of the closing of any funds shall include in the resolution the disposition of any monies being held in the name of the organization.
5. As each class graduates, the funds raised by that class and remaining unspent monies shall be distributed in a manner consistent with, and as directed by, the class officers. The graduating class or disbanding organization must use for, or commit to, a proper school-related purpose the unexpended balance of its account prior to graduation or dissolution of same as soon as reasonably possible thereafter, but in no case, longer than one year. *Funds shall not be held over for reunions or other post-graduate affairs for any class.* When closing senior class accounts, submit a Depletion of Senior Class Funds form, along with an Application to Terminate Activity Account Form to the principal and a copy to the business office. (Form - [Application to Terminate Account](#) and Form - [Depletion of Senior Class Funds](#))

6. Any unexpended funds designated to an individual school-related purpose may not exceed \$5,000. Unexpended funds in excess of \$5,000 may be designated for the following purposes:
  - a. Incoming freshman class
  - b. Post Prom for future classes
  - c. Offset Prom costs for students eligible for Free and Reduced meals through the establishment of a student assistance prom fund account

### **Trust Fund Accounts – Fund 51**

Trust Funds are accounts used for purposes not related to student activities or do not meet the requirements of a student activity fund listed above; but require a fiduciary role of the School District. These accounts are held by the District in a trustee capacity. Such accounts include, but are not limited to, *building activity funds, clearing accounts, improvement funds, and library funds*. The building Principals are responsible for the management and safeguard of these accounts.

1. PROCEDURES and FORMS for opening and closing these accounts are the same as the procedures and forms as described previously for Student Activity Fund Accounts.
2. Guidelines for establishment of funds, sources of funds, use of funds, closing funds, general information and proration of interest are the same as for the Student Activity Fund Accounts.
3. The money should be spent for purposes not currently funded through the District's General Fund.
4. The size of the accounts should be limited to a reasonable amount, and large accumulations of money over more than a year shall be avoided. The Principal shall review all accounts at the end of the year and shall be responsible for identifying any excess balance and providing a plan to the Business Office for the appropriate use of the accumulated excess balance in any Activity Fund account. The Directors of Secondary and Elementary Education shall establish reasonable threshold amounts for accumulated balances and shall approve the spending plans provided by the principal.

### **Other Activity Fund Information in the Manual**

Procedures on Accounts Payable for Activity Funds (Section 120)

Procedures on Sales Tax for Activity Fund Sales (Section 140)

Procedures on Deposits for Activity Funds (Section 250)

**ATHLETIC ASSOCIATION FUNDS  
(AAF)**

(section 140)

### **GAME HELP COMPENSATION**

- Game help, such as timekeepers, ushers, Non PIAA officials and ticket takers are to be paid on BLUE TIME CARDS submitted to the WCASD payroll department (***see section 230.03***).
  - Retirees and Non-WCASD employees are to complete all required Human Resource hiring documents.
  - Game help pay rates must be approved by Board yearly
- All PIAA Officials are paid through Accounts Payable, non PIAA Officials should be paid on a BLUE TIMECARD. Payments to any other “independent contractor” must also be paid through Accounts Payable.
- The police will be paid for any services rendered at athletic events through Accounts Payable. All checks should be made out to the POLICE DEPARTMENT, not an individual.
- The physician will be paid for any services rendered at athletic events through Accounts Payable. If the check is donated back to the school, please advise Accounts Payable to void the check.

### **REPORT OF RECEIPTS & DISBURSEMENT FOR ATHLETIC EVENTS**

At the end of each game, the faculty manager is to complete the Report of Receipts & Disbursements for Athletic Events form (**See Appendix Form G**). The purpose of this report is to maintain a continuing accounting of all tickets printed, sold, or given away as complimentary tickets. This information will alert the faculty manager when new tickets should be printed as well as disclose if tickets have been lost or stolen. Gate receipts are reported on this form, the total receipts must agree with the bank deposit to the Special Revenue (gate receipts) fund account. This deposit must be made no later than the first business day following the event. **The report must be submitted no later than 3 working days after the event.** The original copy goes to the Business Office, with the first copy retained by the Principal or Assistant Principal, and the second copy retained by the Faculty Manager.



# **BUDGET TRANSFERS**

(section 150)

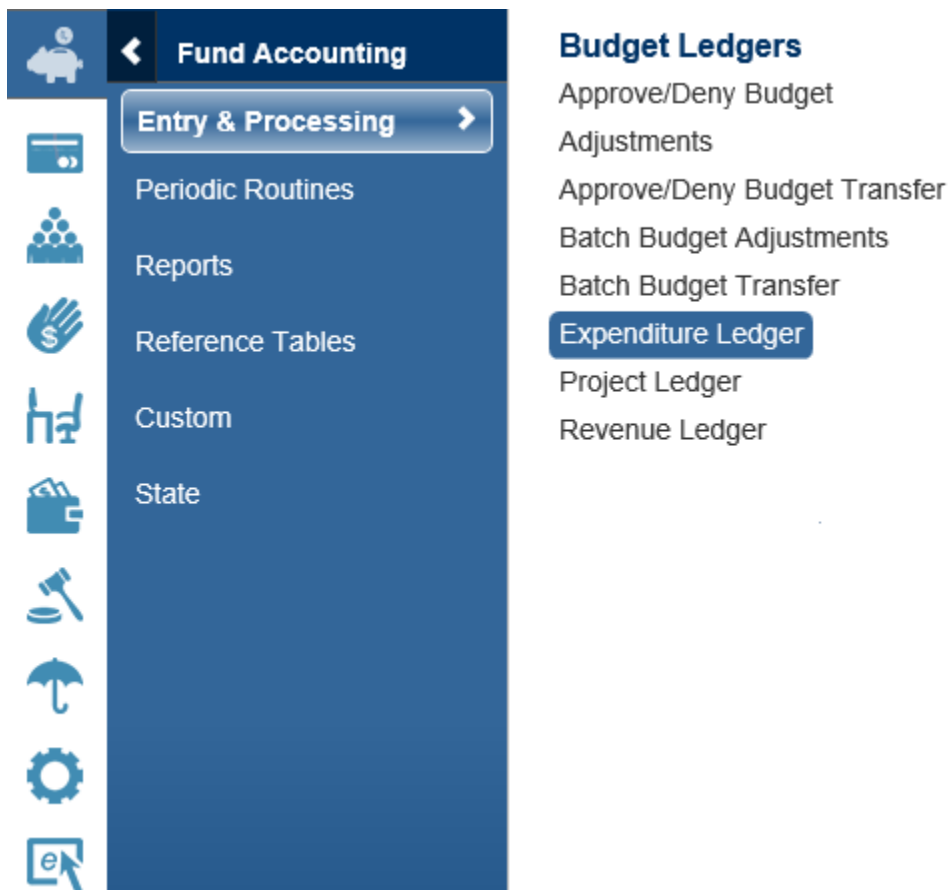
## BUDGET TRANSFERS

In order to comply with Section 609 of the PA School Code, transfers must be approved by a resolution of the Board of School Directors. To quote from this section of the School Code, “No work shall be hired to be done, no materials purchased, and no contracts made by any Board of School Directors which will cause the sums appropriated to specific purposes in the budget to be exceeded.” Therefore, in order to prevent any illegal expenditure of school district funds, it is necessary that appropriate transfers are approved before such expenditures occur.

Budget transfers should be submitted in *even dollars*. It is necessary to indicate what budget account the funds are to be transferred FROM and to what account they are to be transferred TO. Transfers should only be made within a single location code and cannot be made from non-discretionary salary accounts. Transfers are not to be made during the first 90 days of the budget year (PA School Code §689-d). In October, each location must run a negative balance report to clean up all overdrawn accounts. **Important: After October 1st, in order to process a purchase order, pay an invoice, expense report, travel advance or other needed payment, funds must be available in the account or accounts that are being charged.**

Budget transfers are submitted through the Finance Plus system, see instruction for completing transfers below. Please call the Assistant Director of Business Affairs with any questions regarding budget transfers.

1. Click on **Fund Accounting** -> **Entry & Processing** -> **Budget Ledgers** -> **Expenditure Ledger**



2. Enter the **Budget Code** that you are transferring money **FROM**
3. Enter the **Account**
4. Click **Find**

Date: 04/08/2016 Through Period: 10

**Selection Criteria**

Year	2016	FUND	
BUDGET CODE	12515000055 955	FUNCTION	
Account	610	FUNDING SOURCE	
Budget Control BUDGET CODE		LEVEL	
Budget Control Account		PROGRAM	
Status		LOCATION	

**Find** **Advanced**

Year	BUDGET CODE	Account	Budget	Period Exp	YTD Expense	Encumbrances	Balance	Title	Accr

**Totals**

Budget: Period Expense: YTD Expense: Encumbrance: Balance:

The budget code and account number will appear highlighted in the lower section of the screen.

Display Through... Adjust Budget **Transfer** Inactivate Period Balances Requisitions Budget Control Delete All Selected

Date: 04/08/2016 Through Period: 10

**Selection Criteria**

Year		FUND	
BUDGET CODE		FUNCTION	
Account		FUNDING SOURCE	
Budget Control BUDGET CODE		LEVEL	
Budget Control Account		PROGRAM	
Status		LOCATION	

**Find** **Advanced**

Year	BUDGET CODE	Account	Budget	Period Exp	YTD Expense	Encumbrances	Balance	Title	Accr
16	12515000055 955	610	18,732.00	0.00	6,004.94	1,115.06	11,612.00	BUSINESS ADM	GEN

1 match(es) found

**Totals**

Budget: 18,732.00 Period Expense: 0.00 YTD Expense: 6,004.94 Encumbrance: 1,115.06 Balance: 11,612.00

5. Click **Transfer**

6. The “Transfer Number” will default. Enter a **Description** in the description box and then click **OK**.

[illegible]

7. **Press the Tab button** on your keyboard two (2) times. The budget code and account number for the account from which you are transferring money will default.

[illegible]

8. Enter the following information:

- **Description** (reason for transfer)
- **Dollar amount**, in whole dollars, you want to transfer in the **From Amount** column
- **Budget code** and account number for the account you want to **transfer money To**
- **Dollar amount** you want to transfer in the **To Amount** column

9. Click **OK**. The Budget Transfer has now been executed.

10. Click the **Back button** three (3) times to exit.

# **CAPITAL ASSETS PROCEDURE**

(section 160)

## **CAPITAL ASSETS PROCEDURE**

Implementation of GASB Statement 34 requires the District to properly record and classify capital assets and to depreciate them over their recognized useful lives.

In accordance with GASB Statement 34, capital assets include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art, historical treasures and infrastructure. Capital assets are both tangible and intangible assets used in operations, which have initial useful lives extending beyond a single reporting period. Any such capital asset will not change its original shape, appearance or character with use and can be expected to last more than one year with reasonable care and maintenance.

### **PURCHASED CAPITAL ASSETS**

Purchased capital assets with a cost greater than or equal to \$5,000, or such dollar threshold that is deemed appropriate by the administration, shall be recorded at their historical/original cost. The cost of capital assets should include capitalized interest and ancillary charges necessary to place the asset into service. Ancillary charges include freight, site preparation and professional fees.

Capital assets should be depreciated over their useful lives as determined for each asset class. Inexhaustible capital assets such as land and land improvements shall not be depreciated.

When determining historical cost is not practical due to inadequate records, reported asset value shall be based on estimates of original cost at the date of construction or purchase.

Fixed asset records must include the acquisition date, cost, useful life, depreciation method and projected salvage value for appropriate capital asset classifications and groups.

Individual items costing less than the threshold amount, but purchased in quantity such that the aggregate total purchase cost meets or exceeds the threshold, may be capitalized as a single unit, described as a group asset, and depreciated over the useful life for that asset class.

Due to changes in technology, computer software is considered a supply and shall be expensed at the time of purchase. Upon purchase, components such as monitors and keyboards, which individually may fail to meet the threshold, shall be capitalized as a single unit, a group asset, whenever the aggregate items meet or exceed a threshold for technology equipment of \$1,000, or such dollar threshold that is deemed appropriate by the administration.

Cafeteria, kitchen appliances and food service equipment shall be capitalized when individual items equal or exceed a threshold of \$1,000 and shall be capitalized as a unit upon purchase when the individual components are less than the capitalization threshold but in the aggregate meet or exceed the threshold of \$1,000, or such dollar threshold that is deemed appropriate by the administration.

## **DONATED CAPITAL ASSETS**

Donated capital assets must be reported at fair market value plus ancillary charges, if any, at the time of donation. Donated assets are recorded as contributed capital and depreciated over their useful lives as determined for each asset class.

If determining historical costs is not practical due to inadequate records, reporting should be based on estimates of fair market value at the date of donation.

## **COLLECTIONS**

Works of art, historical treasures and similar assets should be capitalized at their historical cost or fair value at date of donation (estimated if necessary) whether they are held as individual items or in a collection.

Capitalized collections or individual items that are exhaustible should be depreciated over their useful lives. Depreciation is not required for collections or individual items that are inexhaustible.

## **INFRASTRUCTURE**

Definition: Infrastructure assets are long-lived capital assets that normally are stationary in nature and can normally be preserved for a significantly greater number of years than most capital assets. Infrastructure includes site improvements such as bridges, tunnels, parking lots and sidewalks, or consulting on site acquisitions.

Infrastructure assets should be depreciated over their useful lives. Routine repairs and maintenance costs are charged to operations as incurred. Expenditures that extend the useful life of the infrastructure are capitalized as an asset and depreciated over the newly established useful life.



## Useful Lives

Fixed assets are to be depreciated over the following useful lives:

<u>ASSET CLASS</u>	<u>YEARS</u>
School Buildings	40
Electrical/Plumbing	20
HVAC Systems	20
Interior Construction	20
Outdoor Equipment	20
Portable Classrooms	20
Roofing	20
Site Improvements	20
Sprinkler/Fire System	20
Stage & Auditorium	20
Contractors Equipment	10
Furniture & Accessories	10
Kitchen Equipment	10
Machinery & Tools	10
Musical Instruments	10
Licensed Vehicles	8
Athletic Equipment	7
Audio Visual Equipment	7
Grounds Equipment	7
Business Machines	5
Carpeting, New/ Replacement	5
Communication Equipment	5
Custodial Equipment	5
Library Books	5
Science & Engineering	5
Uniforms	5
Computer Hardware	3

## **DEPRECIATION EXPENSE**

Depreciation expense should be reported in the statement of activities. Depreciation expense that can be specifically identified with a function should be included as a direct expense. Depreciation expense for shared facilities should be apportioned and included in direct expenses for each function.

Depreciation is allocated to expense in a systematic and rational manner. The straight-line, half-year convention method of depreciation is used.

Depreciation may be calculated for a class of assets, a network of assets or individual assets.

## **ASSETS ACQUIRED by CAPITAL LEASE**

Assets acquired by capital lease are recorded at the net present value of the future minimum lease payments. A corresponding liability is established at this time. Assets acquired under the terms of capital leases are depreciated over the useful lives designated for the asset class.

# **CHART OF ACCOUNTS**

(section 170)

## **GENERAL INFORMATION**

### **Fixed Asset**

Purchased property (account codes #710, #750, #758, #760 and #768) might qualify to be classified as a *fixed asset*. For accounting reporting purposes, the expense of a fixed asset is spread out through several years by a process known as fixed asset depreciation.

A purchase qualifies as a fixed asset if it meets **all** of the following criteria:

- It retains its original shape, appearance, and character with use.
- It does not lose its identity through fabrication or incorporation into a different or more complex unit of equipment.
- It is non-expendable; that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit.
- Under normal use, including reasonable care and maintenance, it can be expected to serve its original purpose for more than one year (a 12-month fiscal period).
- The purchase cost is \$1,000 or more for each computer-related item; or \$5,000 or more for any other individual item, per specifications of [WCASD Capital Asset Procedure](#).

### **Supplies**

Individually purchased items having a “useful life” that does not extend beyond the current year are deemed to be consumable supplies and should be coded to *supplies* (account code #610).

### **Repairs**

Work performed on an existing fixed asset qualifies as *repairs* (account code #430) if:

- The work performed prolongs the life of equipment, but is not an improvement or replacement, **or**
- The work is a usual and frequent maintenance/repair of the equipment, e.g. annual servicing, or periodic servicing every 3 years, etc.

### **Replacement Property**

If work performed on property/equipment is an improvement or replacement, the work qualifies as *replacement property* (account code #760 or #768).

**Chart of Accounts**  
**Expenditures**

**FUND** (Required for State Reporting Purposes)

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial Resources. Funds are established to carry on specific activities or attain certain objectives of an LEA (Local Education Agency) according to special Legislation, regulations or other restrictions.

**FUNCTION** (Required for State Reporting Purposes)

Describes the activities for which a service or material is acquired. Functions are classified into five broad areas:

1. INSTRUCTION-ELEMENTARY/SECONDARY
2. SUPPORTS SERVICES
3. OPERATION OF NON-INSTRUCTIONAL SERVICES
4. FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES
5. OTHER FINANCING USES

**FUNDING SOURCE** (Required for State Reporting Purposes)

Permits LEA's to accumulate expenditures to meet a variety of specialized reporting requirements at Local, State and Federal levels. The first two digits identify the funding source (e.g., Local, State or Federal) or expenditure purpose for which a special report is required.

**LEVEL** (Required for State Reporting Purposes)

Segregates expenditures by organizational level (Administrative, Elementary, Secondary)

**PROGRAM** (Required for State Reporting Purposes)

Describes a group of related subjects and allows the accumulation of costs for providing instruction for particular programs/subject areas (Can be 2 or 3 places)

**LOCATION** (Required for State Reporting Purposes)

Segregates costs by Building

**ACCOUNT** (Required for State Reporting Purposes)

The service or commodity bought classified into nine major categories:

1. PERSONNEL SERVICES-SALARIES
2. PERSONNEL SERVICES-EMPLOYEE BENEFITS
3. PURCHASE PROF. AND TECHNICAL SERVICES
4. PURCHASED PROPERTY SERVICES
5. OTHER PURCHASED SERVICES
6. SUPPLIES
7. PROPERTY
8. OTHER OBJECTS
9. OTHER USES OF FUNDS

**X - XXXX - XXX - XX - XXX - XXX - XXX**

Budget Code

Account  
Code

**FUND**

<b>Fund</b>	<b>Expense/Revenue Code</b>	
01	1	General Fund
22	2	Capital Reserve Fund
27	7	Capital Reserve Facilities
29	9	Athletic Fund
30	3	Capital Projects Fund
40	4	Agency Fund
50	50	Student Activity Fund
51	51	Trust Fund
80	8	Cafeteria

## Expenditures and Other Financing Uses

### ❖ *Expenditures*

Expenditures and expenses are decreases of net financial resources in the applicable funds. They are classified in this Chart of Accounts by fund, function, object, funding source, instructional organization, and operational unit as required dimensions; subject matter, job classification, and special cost center as LEA optional dimensions. (These dimensions have been defined in Chart of Accounts Introduction)

The expenditure and expense accounting system has been so structured that all the costs within the particular subdivisions of that function can be combined to form a summary total of related costs. Costs are recorded only once so that they are mutually exclusive. The aggregation of mutually exclusive and related costs makes possible comparisons between the various functions and subdivisions of that function.

**\* Functions and subfunctions that are required for state reporting purposes have been designated with an asterisk following the function/subfunction number.**

### ❖ *Other Financing Uses*

Other Financing Uses include outlays for debt service, fund transfers, and similar type transactions. Other financing uses are classified separately from the expenditures in Function 5000.

Note: In this manual, administrative functions are organized within the accounting structure in relation to the magnitude of expenditures usually found in a typical LEA. However, an LEA does not have to structure its administrative organization to conform to this accounting structure.

### ❖ *Expenditure Function Codes*

#### **1000 INSTRUCTION**

Instruction includes all those activities dealing directly with the interaction between teachers and students and related costs<sup>1</sup>, which can be directly attributed to a program of instruction. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as web-based/computerized, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistance of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process. Do not record administrative instructional support costs here.

<sup>1</sup> Related costs include instructional expenditures for salaries, contracted services, travel expenses, equipment rental, supplies, books, maintenance costs directly attributable to instructional equipment and other expenses such as sabbatical leaves.

#### **INSTRUCTION FUNCTION AND PROGRAM CODING**

Program coding is included in the instruction function, e.g. 1000, 1100, 1200: 1000 is the Instruction Function and 1100 is the Regular Instruction Program, 1200 is the Special Instruction Program, etc.

**1100 REGULAR PROGRAMS – ELEMENTARY / SECONDARY**

Activities designed to provide grades K–12 students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. (Record expenditures to the following sub-accounts.)

**1110 \* REGULAR PROGRAMS**

Use this account to record all regular education costs other than those reported in functions 1140 and 1190.

**1140 \* EARLY INTERVENING SERVICES**

Use this account to record federally funded Individuals with Disabilities Improvement Act (IDEA-B) Pass through Funds expenditures incurred to develop and implement coordinated early intervening services (EIS) for students in kindergarten through 12<sup>th</sup> grade. These students have not been identified as needing special education or related services but need additional academic and behavioral support to succeed in a general education environment. Some examples of EIS Activities include scientifically based academic instruction and behavioral interventions for students; education, and behavioral evaluations, services and supports, including scientifically based literacy instruction; and professional development for teachers and other school staff to enable them to deliver scientifically based academic instruction and behavioral interventions.

**1190 FEDERALLY FUNDED REGULAR PROGRAMS (use is optional)**

This service area includes the expenditures for regular instruction that are supported by federal revenue other than early intervening services. Recording to this function is optional. This function is provided as a means for schools to capture all federal expenditures for regular instruction within a separate sub-function if desired.

**1200 SPECIAL PROGRAMS – ELEMENTARY / SECONDARY**

Activities designed primarily for students having special needs. The Special Programs include support classes for pre-kindergarten, kindergarten, elementary, and secondary students identified as exceptional. (Record expenditures to the following sub-accounts.)

**1210 \* LIFE SKILLS SUPPORT**

This service area includes the expenditures incurred to operate classes for exceptional students where the focus is primarily on the needs of the students for independent living.

**1211 Life Skills Support – Public**

Record to this area of responsibility the expenditures incurred to provide life skills classes in a public school program.

**1212 Life Skills Support – PRRI**

Record to this area of responsibility the expenditures incurred for the life skills classes provided by a private residential rehabilitative institution.

**1220 \* SENSORY SUPPORT**

This service area includes the expenditures incurred to operate classes for exceptional students that have been identified as Deaf / Hearing Impaired, Blind / Visually Impaired, or Speech / Language Impaired.



**1221 Deaf or Hearing Impaired Support**

Record to this area of responsibility the expenditures incurred to operate classes where the primary focus is for exceptional students identified as Deaf or Hearing Impaired.

**1224 Blind or Visually Impaired Support**

Record to this area of responsibility the expenditures incurred to operate classes where the primary focus is for exceptional students identified as Blind or Visually Impaired.

**1225 Speech and Language Support**

Record to this area of responsibility the expenditures incurred to operate classes where the primary focus is for exceptional students identified as Speech or Language Impaired. **Note: Do not record costs associated with English as a Second Language to this code.**

**1230 \* EMOTIONAL SUPPORT**

This service area includes the expenditures incurred to operate classes for exceptional students where the focus is on the emotional support needs of the student.

**1231 Emotional Support – Public**

Record to this area of responsibility the expenditures incurred to provide emotional support classes in a public school program.

**1232 Emotional Support – PRRI**

Record to this area of responsibility the expenditures incurred for emotional support classes provided by a private residential rehabilitative institution.

**1233 Autistic Support**

Record to this area of responsibility the expenditures incurred to operate classes for exceptional children identified as autistic.

**1240 ACADEMIC SUPPORT**

This service area includes the expenditures incurred to provide instruction to exceptional children where the primary focus of the class is academic learning. (Record expenditures to the following sub-accounts.)

**1241 \* Learning Support – Public**

Record to this area of responsibility the expenditures incurred to provide instruction in a public school program to serve exceptional students whose primary identified need is academic learning.

**1242 \* Learning Support – PRRI**

Record to this area of responsibility the expenditures incurred to provide instruction by a private residential rehabilitative institution for exceptional students whose primary identified need is academic learning.

**1243 \* Gifted Support**

Record to this area of responsibility the expenditures incurred to provide instruction for exceptional students identified as mentally gifted. **Use of this code is required to track all expenditures related to gifted education in order to include the costs accurately in State reporting.**

**1260 \* PHYSICAL SUPPORT**

This service area includes expenditures incurred for classes operated for exceptional students where the special education program meets the needs of a physically disabled student.

**1270 \* MULTI-HANDICAPPED SUPPORT**

This service area includes expenditures incurred to operate classes for exceptional students who are multi-handicapped.

**1280 \* EARLY INTERVENTION SUPPORT**

This service area includes the instructional expenditures incurred to operate classes for students qualifying for early intervention services, e.g., Developmental Delay.

**1281 Developmental Delay Support**

Record to this area of responsibility the instructional expenditures incurred to provide classes for exceptional students identified as developmentally delayed.

**1290 \* SPECIAL PROGRAMS - OTHER SUPPORT**

Record to this service area the instructional expenditures incurred for special programs that do not meet any of the definitions listed in the 1200 series above. Include in this account expenditures for Approved Private School, PRRI, IU special class and IU Institutionalized Children deductions or expenditures approved by the Pennsylvania Department of Education through the formal budgetary approval process.

- Diagnostic Services should be coded to 2100 and/or 2200 depending on the type of expenditure.
- Director of Special Education should be coded to 2260.

**1291 Special Ed General Administration-WCASD use****1300 \* VOCATIONAL EDUCATION**

PDE approved programs under public supervision and control that provide organized learning experiences designed to develop skills, knowledge, attitudes, and work habits in order to prepare individuals for entrance into and progress through various levels of employment in occupational fields including agriculture, business, distribution, health, gainful, and useful home economics, and trade and industry. PDE approved programs are those programs approved by the Pennsylvania Department of Education as reflected in the approved program listing of the Career and Technical Education Information System (CATS). All vocational type programs that are not PDE approved should be coded to one of the remaining instructional function codes (1100, 1200, etc.) Federal Vocational Education CIP codes are posted by the Bureau of Career and Technical Education to the PDE website. Include in the 1300 subfunctions any amount paid by an LEA to another LEA for vocational education including tuition, capital outlay, and authority rental payments.

**1320 MARKETING AND DISTRIBUTIVE EDUCATION**

That form of vocational education designed to prepare individuals to enter or advance in a marketing or distributive occupation requiring competency in one or more of the functions of marketing / distribution or knowledge of products and services, as reported under CATS.

**1330 HEALTH OCCUPATIONS EDUCATION**

That form of vocational education comprising subject matter and planned clinical and or customized experience for preparing individuals to provide care and health services in support of the health professions within the health industry, as reported under CATS.

**1340 HOME ECONOMICS EDUCATION**

That form of vocational education that focuses on preparing students for the role of homemaker or wage earner. Include occupational programs designed to prepare students for employment in occupations that use the knowledge, skills, and attitudes in the subject matter areas of home economics. Also include programs that designed to help individuals and families improve the home environment and the quality of family life, as reported under CATS.

**1341 Consumer and Homemaking Education**

That form of vocational education, which prepares students for the role of homemaker and helps individuals and families improve the home environment and the quality of family life, as reported under CATS.

**1342 Occupational Home Economics Education**

That form of vocational education designed as an occupational program to prepare students for employment in occupations that use the knowledge, skills, and attitudes in the subject matter areas of home economics, as reported under CATS.

**1350 INDUSTRIAL ARTS EDUCATION**

Those education programs which pertain to the body of related subject matter, or related courses, organized for the development of understanding about all aspects of industry and technology, including learning experiences involving activities such as experimenting, designing, constructing, evaluating, and using tools, machines, materials, and processes, as reported under CATS. These programs also assist individuals in the making of informed and meaningful occupational choices to prepare them for entry into advanced trade and industrial or technical education programs.

**1360 BUSINESS EDUCATION**

That form of vocational education designed to prepare an individual to enter or advance in an occupational field wherein success is largely dependent upon skills, knowledge, attitudes, work habits, and leadership development necessary to demonstrate competency in accounting, clerical, data processing or secretarial occupations and similar business pursuits, as reported under CATS.

**1370 TECHNICAL EDUCATION**

A vocational education program designed to prepare an individual to enter or advance in an occupational field requiring use of technical skills or laboratory techniques the practice of which involves application of scientific principles, supporting mathematics, management principles, and technical information, as reported under CATS.

**1380 TRADE AND INDUSTRIAL EDUCATION**

That form of vocational education designed to develop manipulative skills and leadership abilities, acquire technical knowledge, and related occupational information to prepare an individual for initial employment, upgrading or retraining out-of-school youth and adult workers in trade, technical, and industrial occupations, as reported under CATS.

**1390 OTHER VOCATIONAL EDUCATION PROGRAMS**

Other PDE-approved programs not specified in the 1300 series of accounts which are reported under CATS. Included in this account is any amount paid by an LEA to another LEA for vocational education including tuition, capital outlay, and authority rental payments.

**1400 OTHER INSTRUCTIONAL PROGRAMS – ELEMENTARY / SECONDARY**

Activities that provide grades K-12 students with learning experiences not included in the function codes 1100-1300, 1500, 1600, and 1800. (Record expenditures to the following sub-accounts.)

**1410 \* DRIVERS' EDUCATION**

Driver Education for students in accordance with provision of Sections 1519 and 1519.1 of the Public School Code.

**1420 \* SUMMER SCHOOL**

Instructional education provided during the summer months between the end of one regular school term and the beginning of the next regular school term.

**1430 \* HOMEBOUND INSTRUCTION**

Instructional education provided to homebound students in accordance with Section 2510.1 of the Public School Code.

**1440 ALTERNATIVE REGULAR EDUCATION PROGRAMS**

Use this account to record direct instructional expenditures incurred to provide regular education programs and / or classes for students in detention homes and centers, private residential rehabilitative institutions (PRRI), youth development centers (YDC), youth or youthful offenders in the State Correctional Facilities, and Pennsylvania Department of Education approved alternative education programs. **DO NOT record special education services to this service area account.** Special education expenditures for the above activities should be recorded to the service area accounts within the 1200 function. (Record expenditures to the following sub-accounts.)

**1441 \* Adjudicated / Court Placed Programs**

This account should be used to record expenditures incurred to educate adjudicated or court-placed children. Examples of the type of expenditures to be recorded here include: instructional costs associated with children in detention homes and centers, private residential rehabilitative institutions, state correctional facilities, youth development centers, and program expenditures similar in nature. DO NOT record expenditures associated with Pennsylvania Department of Education approved alternative education programs here.

**1442 \* Alternative Education Programs**

This account should be used to record expenditures incurred to educate children in Pennsylvania Department of Education approved programs which remove them from regular school programs in order to provide them with a sound educational curriculum and counseling designed to modify disruptive behavior.

**1450 \* INSTRUCTIONAL PROGRAMS OUTSIDE THE ESTABLISHED SCHOOL DAY**

This account should be used to record expenditures for providing regular instruction for before and after school programs. Record tutoring programs if provided outside the normal school hours to this function. Tutoring during the regular school day should be recorded in the appropriate function.

**1490 \* ADDITIONAL OTHER INSTRUCTIONAL PROGRAMS**

Instructional programs applicable to but not listed elsewhere in the 1400 series. **Include here costs for Early College High School, Middle College High School, and Gateway to College dual enrollment programs. Also include here costs associated with PSSA testing.**

**1500 \* NONPUBLIC SCHOOL PROGRAMS (For IU and school district use only)**

Activities for students attending a school established by an agency other than the State, a subdivision of the State, or the Federal government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services. Attendance, social work, health services, and transportation are classified to the applicable 2000 support services function for nonpublic schools.

**1600 \* ADULT EDUCATION PROGRAMS**

Activities designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults. Programs include activities to foster the development of fundamental tools of learning; to prepare for a postsecondary career; or for postsecondary educational programs; to upgrade occupational competence, prepare for a new or different career; to develop skills and appreciations for special interests; or to enrich the aesthetic qualities of life. **School district sponsorship of community colleges,** adult basic education programs, Federal adult education programs, including educational and administrative costs are included in this category. (Record expenditures to the following sub-accounts.)

**1610 ADULT VOCATIONAL EDUCATION**

A part-time or full-time program of instruction designed for youth and adults who have left or completed high school and desire to pursue a vocational education curriculum or course in preparation for entrance into the labor market or who desire to acquire new or updated skills. Include here administrative costs for this program.

**1690 OTHER ADULT EDUCATION PROGRAMS**

Other adult education programs not designated under the account 1610, e.g. General Equivalency Diploma (GED), Adult Basic Education, and Standard Evening High School Programs. (Record expenditures to the following sub-accounts.)

**1691 Instructional Services**

Include those activities directly involved with the teaching of adult education programs. Include the expenditures for adult education teachers.

**1692 Tutor Training**

Includes those activities directly involved with the training of volunteer tutor trainers, e.g., instructors, clerical services such as setting up tutor training sessions, books, and other instructional materials used by tutor trainers and tutors in training, equipment and facility rental necessary to conduct tutor training, and ongoing evaluation of tutors.

**1693 Community College Sponsorship**

Include sponsoring district payments to community colleges.

**1699 Other Adult Programs**

All other costs not captured elsewhere in the 1690 series including administrative costs.

**1700 \* HIGHER EDUCATION PROGRAMS FOR SECONDARY STUDENTS**

Instructional programs for secondary education students attending an institution of higher education that offers college instruction. If the LEA has the responsibility of providing this program, all costs of the program should be coded here. **Include here costs for students taking postsecondary courses through a dual enrollment program. Higher education programs for adults should be coded to function 1600.**

**1800 PRE-KINDERGARTEN**

Activities designed to provide Pre-K students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and / or emotional handicaps. **Contact the Department of Education regarding specific programs to be included in this function. Early Intervention costs should be coded to Function 1280.**

**1801\* Instruction**

Include in this function costs for salaries and benefits for regular staff, substitute teachers, and teaching support staff as well as tuition and contracted service payment for Pre-K instruction. Include the cost of Pre-K field trips to this function.

**1802\* Pre-K Administrative Support**

Include in this function costs for admin salaries/benefits, admin equipment, admin travel, contracted admin services.

**1803\* Pre-K Operations and Maintenance**

Include in this function the costs for repairs and maintenance, space related costs, utilities, one-time startup costs.

**1804\* Pre-K Student Transportation**

Include in this function the costs for transporting Pre-K students. Include the costs of bus drivers here.

**1805\* Pre-K Food Services**

Include the costs of meals, snacks, and cafeteria staff to this function.

**1806\* Pre-K Professional Development**

Include the costs of professional development and PD related travel to this function.

**1807\* Pre-K Pass Through Funds**

Include all Pre-K pass thru payment. To be used only with object 899. Payments to Pre-K partners for goods/services should be coded to the appropriate 180X code above

## **2000 SUPPORT SERVICES**

Support Services are those services that provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist as adjuncts for the fulfillment of the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves. (Record expenditures to the following sub-accounts.)

### **2100 SUPPORT SERVICES – STUDENTS**

Activities designed to assess and improve the well-being of students to supplement the teaching process and to meet the applicable provisions of Article XIII of the Public School Code of 1949, as amended, and Chapter 7 of the State Board of Education Regulations. Included in this sub-function are program coordination, consultation, and services to the pupil personnel staff of an LEA. (Record expenditures to the following sub-accounts.)

### **2110 SUPERVISION OF STUDENT SERVICES**

Activities associated with directing, managing, and supervising student services. (Record expenditures to the following sub-accounts.)

#### **2111 \* Supervision of Student Services – Head of Component**

Activities associated with the director or head of Student Services, as well as, any immediate clerical staff. Include here head of component and immediate clerical staff salaries, benefits, and associated other costs.

#### **2119 \* Supervision of Student Services – All Other Supervision**

Other activities associated with directing, managing, and supervising student services.

### **2120 \* GUIDANCE SERVICES**

Activities involving counseling with students and parents, providing consultation with other staff members on learning problems, evaluating the abilities of students, assisting students as they make their own educational and career plans and choices, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.

#### **2121 Supervision of Guidance Services**

Activities associated with directing, managing, and supervising guidance services.

#### **2122 Counseling Services**

Activities involving counselors, students, parents, and other staff members, all for the purpose of assisting the student to understand their educational, personal, and occupational strengths, and limitations; relate his / her abilities, emotions, and aptitude to educational and career opportunities, utilize his / her abilities in formulating realistic plans; and achieve satisfying personal and social development.

#### **2123 Appraisal Services**

Activities aiding in assessing student characteristics, which are used in administration, instruction, and guidance; which assist the student in assessing his / her purpose and progress in career development and personality development. Test records and materials used for student appraisal are usually included in each student's cumulative record.

**2124 Information Services**

Activities organized for the dissemination of educational, occupational, and personal social information to help acquaint students with the curriculum and with educational and vocational opportunities and requirements. Such information is provided directly to students through activities such as group or individual guidance, or indirectly to students through staff members or parents.

**2125 Record Maintenance Services**

Activities organized for the compilation, maintenance, and interpretation of cumulative records of individual students, including systematic consideration of factors such as the following: home and family background, physical and medical status, standardized test results, personal and social development, and school performance.

**2126 Placement Services**

Activities organized to help place students in appropriate educational situations while they are in school, in appropriate part-time employment while they are in school, and in appropriate educational and occupational situations after they leave school. These activities also help facilitate the student's transition from one educational experience to another. This may include, for example, admissions counseling, referral services, assistance with records, follow-up communications with employers, and AP exam costs (AP exam costs should be recorded to object 890).

**2129 Other Guidance Services**

Guidance services not classified elsewhere in the 2120 series of functions.

**2130 \* ATTENDANCE SERVICES**

Activities such as prompt identification of patterns of nonattendance, promotion of improved attitudes toward attendance, analysis of causes of nonattendance, early action on problems of nonattendance, and enforcement of compulsory attendance laws.

**2140 \* PSYCHOLOGICAL SERVICES**

Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, behavioral evaluation, and planning and managing a program of psychological services including psychological counseling for students, staff, and parents. (Expenditures may be charged to the following sub-accounts.)

**2141 Supervision of Psychological Services**

Directing, managing, and supervising the activities associated with psychological services.

**2142 Psychological Testing Services**

Activities concerned with administering psychological tests, standardized tests, and inventory assessments of ability, aptitude, achievement, interests, and personality and their interpretation for students, school personnel, and parents.

**2143 Psychological Counseling Services**

Activities that take place between a school psychologist or other mental health professional and one or more students in which the students are helped to perceive, clarify, solve, and resolve problems of adjustment and interpersonal relationships.



**2144 Psychotherapy Services**

Activities that provide a therapeutic relationship between a qualified mental health professional and one or more students, in which the students are helped to perceive, clarify, solve, and resolve emotional problems or disorders.

**2149 Other Psychological Services**

Other activities associated with psychological services not classified elsewhere in the 2140 series of functions.

**2150 \* SPEECH PATHOLOGY AND AUDIOLOGY SERVICES**

Activities which have as their purpose the identification, assessment and treatment of children with impairments in speech, hearing, and language.

**2151 Supervision of Speech Pathology and Audiology Services**

Activities associated with directing, managing and supervising speech pathology and audiology services.

**2152 Speech Pathology Services**

Activities organized for the identification of children with speech and language disorders; diagnosis and appraisal of specific speech and language disorders; referral for medical or other professional attention necessary to the habilitation of speech and language disorders; provisions of required speech habilitation services and counseling and guidance of children, parents and teachers as appropriate.

**2153 Audiology Services**

Activities organized for the identification of children with hearing loss: determination of the range, nature and degree of hearing function; referral for medical or other professional attention as appropriate to the habilitation of hearing; language habilitation; auditory training, speech reading (lip reading), and speech conversation as necessary; creation and administration of programs of hearing conservation; and counseling and guidance of children, parents, and teachers as appropriate.

**2159 Other Speech Pathology and Audiology Services**

Other activities associated with speech pathology and audiology services not classified elsewhere in the 2150 series of functions.

**2160 \* SOCIAL WORK SERVICES**

Activities such as investigating and diagnosing student problems arising out of the home, school or community; casework and group work services for the child, parent, or both; interpreting the problems of students for other staff members; and promoting modification of the circumstances surrounding the individual student which are related to his / her problems insofar as the resources of the family, school and community can be brought to bear effectively upon the problem. For example, certain aspects of an Instructional Support Team (IST).

**2170 \* STUDENT ACCOUNTING SERVICES**

Activities of acquiring and maintaining records of school attendance, location of home, family characteristics, and census data. Portions of these records become a part of the cumulative record, which is sorted and stored for teacher and guidance information. Pertinent statistical reports are prepared under this function as well. Include PIMS Coordinator costs within this function.

**2190 \* OTHER STUDENT SERVICES**

Other activities associated with student services not classified elsewhere in the 2100 series of functions.

**2200 SUPPORT SERVICES – INSTRUCTIONAL STAFF**

Activities associated with assisting, supporting, advising, and directing the instructional staff with or on the content and process of providing learning experiences for students. **(Expenditures for school library services are recorded to 2250.)** (Record expenditures to the following sub-accounts.)

**2210 SUPERVISION OF EDUCATIONAL MEDIA SERVICES**

Activities concerned with directing, managing, and supervising educational media services. (Record expenditures to the following sub-accounts.)

**2211\* Supervision of Educational Media Services – Head of Component**

Activities associated with the director or head of Educational Media Services as well as any immediate clerical staff. Include here head of component and immediate clerical staff salaries, benefits, and associated other costs.

**2219\* Supervision of Educational Media Services – All Other Supervision**

Other activities associated with directing, managing, and supervising educational media services.

**2220 \* TECHNOLOGY SUPPORT SERVICES**

Activities concerned with selecting, preparing, maintaining, and distributing instructional program materials to the instructional staff. Included are activities in the information technology areas such as: educational telecommunication services used for classroom instructional materials, hardware, and software costs associated with developing educational programs and related costs associated with various electronic media used to develop the curriculum.

**2230 \* EDUCATIONAL TELEVISION SERVICES**

Activities concerned with planning, programming, writing, and presenting educational programs or segments of programs by way of closed circuit or broadcast television.

**2240 \* COMPUTER-ASSISTED INSTRUCTION SUPPORT SERVICES**

Activities concerned with planning, programming, writing, and presenting educational projects specifically programmed for a computer or other technology. DO NOT record direct, classroom instructional costs here. These instructional costs should be recorded to the appropriate service area account in the 1000 – Instruction functional area.

**2250 \* SCHOOL LIBRARY SERVICES**

Activities such as selecting, acquiring, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books and materials; whether maintained separately or as part of an instructional materials center or related work-study area. Textbooks generally will not be charged to this function but rather to the applicable service area within the instruction function.

## **2260 \* INSTRUCTION AND CURRICULUM DEVELOPMENT SERVICES**

Activities designed to provide specialized curriculum assistance to teachers and / or LEAs in developing the curriculum, preparing, and utilizing special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students. **Include Director of Special Education expenditures here.**

## **2270 \* INSTRUCTIONAL STAFF PROFESSIONAL DEVELOPMENT SERVICES**

### **2271 Instructional Staff Development Services (Certified Staff Only)**

Costs associated with the professional development and training of the certified instructional staff. This includes activities such as tuition reimbursement (object 240), conference fees, workshop registration fees, consultant/contracted service fees, curriculum development seminar costs, teacher induction program costs, mentor stipends, and applicable travel and subsistence costs. The costs associated with providing substitute staff (while the regular staff attends training) should also be captured in this function including wages, benefits and/or contracted substitute fees. Work Study Sabbatical leave expenditures may also be recorded to this service area.

Note: The certified staff's salaries and benefits would continue to be recorded to the appropriate instructional function for that staff member. However, if certified staff members are paid additional compensation for attending professional development programs (i.e. during the summer or on a holiday) record such incremental costs here

### **2272 Instructional Staff Development Services (Non-Certified Staff Only)**

Costs associated with the professional development and training of the non-certified instructional staff. This includes activities such as tuition reimbursement (object 240), conference fees, workshop registration fees, consultant/contracted service fees, curriculum development seminar costs, teacher induction program costs, mentor stipends, and applicable travel and subsistence costs. The costs associated with providing substitute staff (while the regular staff attends training) should also be captured in this function including wages, benefits and/or contracted service fees.

Note: The non-certified staff's salaries and benefits would continue to be recorded to the appropriate instructional function for that staff member. However, if non-certified staff members are paid additional compensation for attending professional development programs (i.e. during the summer or on a holiday) record such incremental costs here

## **2280 \* NONPUBLIC SUPPORT SERVICES**

Activities associated with assisting, supporting, advising, and directing the nonpublic school staff with, or on the content and process of providing learning tools and experiences for nonpublic students.

## **2290 \* OTHER INSTRUCTIONAL STAFF SERVICES**

Supporting services to the instructional staff not properly classified elsewhere in the 2200 series of functions. **Include recess and lunch monitor, and volunteer clearance expenditures here.**

## **2300 SUPPORT SERVICES – ADMINISTRATION**

Activities concerned with establishing and administering policy in connection with operating the LEA. (Record expenditures to the following sub-accounts)

**2310 \* BOARD SERVICES**

Those activities required to perform the duties of the Secretary / Clerk of the Board of Education and all members, excluding activities related to board Treasurer responsibilities. **Include in this function lawsuit settlements, claims, judgements and penalties using object 820.**

**2320 \* BOARD TREASURER SERVICES**

Those activities required to perform the duties of Treasurer of the Board of Education.

**2330 \* TAX ASSESSMENT AND COLLECTION SERVICES**

Services rendered in connection with tax assessment and collection. **Include here Act 32 of 2008 startup costs.**

**2340 \* STAFF RELATIONS AND NEGOTIATIONS SERVICES**

Those activities concerned with staff relations system wide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.

**2350 \* LEGAL AND ACCOUNTING SERVICES**

Legal and accounting services provided to the LEA by law firms, attorneys, it's solicitor and the local auditing firm.

**2360 \* OFFICE OF THE SUPERINTENDENT, EXEC DIRECTOR & CAO/CEO SERVICES**

The activities performed by the superintendent, executive director, chief administrative officer, and such assistants as deputy, associate and assistant superintendents, and executive directors, in general direction and management of the affairs of the LEA. This includes all personnel and materials in the Office of the Chief Executive/Administrative Officer. Activities of the Office of the Deputy Superintendents should be charged here unless the activities can be placed properly into a service area. Management contracts must be reviewed to determine the portion of the contract fee attributable to duties associated with this office.

**2370 \* COMMUNITY RELATIONS SERVICES**

The activities and programs developed and operated system wide for the betterment of school / community relations.

**2380 \* OFFICE OF THE PRINCIPAL SERVICES**

Those activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school, evaluation of the staff members of the school, assignment of duties of staff members, supervision, and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the LEA. It includes clerical staff for these activities. Management contracts must be reviewed to determine the portion of the contract fee attributable to duties associated with this office.

**2390 \* OTHER ADMINISTRATION SERVICES**

Other administrative services which cannot be classified elsewhere in the 2300 series of functions. **Record to this account bond issuance costs utilizing object 810, arbitrage rebates, and graduation expenditures.**

Note: Beginning with the 2014-15 FY and pursuant to GASB 65, Bond Issuance Costs, except any portion related to prepaid insurance costs, should be recognized as an expense in the period incurred.

**2400 SUPPORT SERVICES – PUPIL HEALTH**

Physical and mental health services, which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nurse services (Record expenditures to the following sub-accounts). **(Expenditures for nonpublic health services must be recorded to sub-account 2450.)**

**2410 SUPERVISION OF HEALTH SERVICES**

Activities associated with directing and managing health services. (Record expenditures to the following sub-accounts.)

**2411\* Supervision of Health Services – Head of Component**

Activities associated with the director or head of Health Services as well as any immediate clerical staff. Include here head of component and immediate clerical staff salaries, benefits, and associated other costs.

**2419 \* Supervision of Health Services – All Other Supervision**

Other activities associated with directing, managing, and supervising educational health services.

**2420 \* MEDICAL SERVICES**

Activities concerned with the physical and mental health of students, such as: health appraisals, screenings for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services, periodic health examinations; emergency injury and illness care; occupational therapists; physical therapists; and communications with parents and/or medical officials.

**2430 \* DENTAL SERVICES**

Activities associated with dental screening, dental care, and orthodontic activities.

**2440 \* NURSING SERVICES**

Activities associated with nursing such as health inspection, treatment of minor injuries, and referrals for other health services.

**2450 \* NONPUBLIC HEALTH SERVICES**

Activities associated with health services, which are directly applied to nonpublic school pupils.

**2490 \* OTHER HEALTH SERVICES**

Health services not classified elsewhere in the 2400 series of functions. **Include here costs associated with automated external defibrillators (AED).**

**2500 SUPPORT SERVICES – BUSINESS**

Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA. (Record expenditures to the following sub-accounts)

**2510 FISCAL SERVICES**

Those activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving, and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds management. (Record expenditures to the following sub-accounts.)

**2511 \* Supervision of Fiscal Services – Head of Component**

Activities associated with the director or head of Fiscal Services as well as any immediate clerical staff. Include here head of component and immediate clerical staff salaries, benefits, and associated other costs.

**2512 \* Budgeting Services**

Activities concerned with supervising budget planning, formulation, control, and analysis.

**2513 \* Receiving and Disbursing Funds Services**

Those activities concerned with taking in money and paying it out. It includes the current audit of receipts, the pre-audit of requisitions or purchase orders to determine whether the amounts are within the budgetary allowances and to determine that such disbursements are lawful expenditures of the school or an LEA, and the management of school funds.

**2514 \* Payroll Services**

Those activities concerned with making periodic payments to individuals entitled to remuneration for services rendered. Payments are also made for such payroll- associated costs as Federal Income Tax withholding, retirement, and social security.

**2515 \* Financial Accounting Services**

Those activities concerned with maintaining records of the financial operations and transactions of the school system. It includes such activities as accounting and interpreting financial transactions and account records.

**2516 \* Internal Auditing Services**

Those activities concerned with verifying the account records, which include evaluating the adequacy of the internal control system, verifying, and safeguarding assets, reviewing the reliability of the accounting and reporting systems and ascertaining compliance with established policies and procedures.

**2517 \* Property Accounting Services**

Those activities concerned with preparing and maintaining current inventory records of land, buildings, and movable equipment. These records are to be used in equipment control and facilities planning.

**2519 \* Other Fiscal Services**

Fiscal services not classified elsewhere in the 2510 series of functions. Include here interest payments and fees associated with short term borrowing, and costs for letters of credit. Note: Short term borrowing - principal payments are not recorded as expenditures, but should be coded as a reduction of the initial liability.

**2520 \* PURCHASING SERVICES**

The activities of purchasing supplies, furniture, equipment, and materials used in school and school system operations.

**2530 \* WAREHOUSING AND DISTRIBUTING SERVICES**

The activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail. It includes the pickup and transporting of cash from school facilities to the central administration office, or bank, for control and / or deposit.

**2540 \* PRINTING, PUBLISHING AND DUPLICATING SERVICES**

The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. It also includes centralized services for duplicating school materials and instruments such as bulletins, newsletters, and notices.

**2590 \* OTHER SUPPORT SERVICES – BUSINESS**

Other support services to business not classified elsewhere in the 2500 series of functions. **Include here costs associated with actuarial studies within object 300.**

**2600 OPERATION AND MAINTENANCE OF PLANT SERVICES**

The activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair.

Expenditures posted here include the purchase of original or replacement equipment used to maintain buildings and grounds, as well as routine (ordinary and necessary) costs incurred to maintain safety and operational efficiency of buildings and grounds. Also included are costs of building rental within object 400. (Extraordinary and non-routine costs incurred for repair or improvements to buildings and grounds should not be recorded here but should be charged to the 4000 function series.)

**2610 SUPERVISION OF OPERATION AND MAINTENANCE OF PLANT SERVICES**

The activities of directing, managing, and supervising the operation and maintenance of school plant facilities. (Record expenditures to the following sub-accounts.)

**2611\* Supervision of Operation and Maintenance of Plant Services – Head of Component**

Activities associated with the director or head of Operation and Plant Maintenance Services as well as any immediate clerical staff. Include here head of component and immediate clerical staff salaries, benefits, and associated other costs.

**2619 \* Supervision of Operation and Maintenance of Plant Services – All Other Supervision**

Other activities associated with directing, managing, and supervising the operation and maintenance of school plant facilities.

**2620 \* OPERATION OF BUILDINGS SERVICES**

Those activities concerned with keeping the physical plant clean and ready for daily use. It includes operating the heating, lighting, and ventilating systems, and repair and Replacement of facilities and equipment. Also, included are costs of building rental and property insurance.

**2630 \* CARE AND UPKEEP OF GROUNDS SERVICES**

The activities of maintaining land and its improvements other than buildings. It includes snow removal, landscaping, grounds, and roadway maintenance.

**2640 \* CARE AND UPKEEP OF EQUIPMENT SERVICES**

The activities of maintaining, in good condition, equipment owned or used by the LEA. It includes such activities as servicing and repairing furniture, machines, and movable equipment.

**2650 \* VEHICLE OPERATION AND MAINTENANCE SERVICES (OTHER THAN STUDENT TRANSPORTATION VEHICLES)**

The activities of maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles in good condition. It includes such activities as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, and inspecting vehicles for safety, i.e., preventative maintenance. Expenditures for student transportation are recorded in account code 2700.

**2660 \* SAFETY AND SECURITY SERVICES**

Those activities concerned with maintaining order and safety in school buildings at all times, on the grounds and in the vicinity of the school. Included are police activities for school functions, traffic control on grounds (including parking space monitoring), hall monitoring services, and safety kits to be used either off site or on site for emergencies. **Code School Resource Officer costs to this function.**

**2690 \* OTHER OPERATION AND MAINTENANCE OF PLANT SERVICES**

Operations and maintenance of plant services that cannot be classified elsewhere in the 2600 series of functions.

**2700 STUDENT TRANSPORTATION SERVICES**

Expenditures include those activities concerned with the conveyance of students to and from school, as provided by State and Federal law. It includes transportation costs only for trips between home and school and from school to school. **Record transportation costs for educational field trips and student activities to the applicable instructional or student activity function area.** Ensure that nonpublic transportation costs are identified and reported in sub-function 2750. (Record expenditures to the following sub-accounts)

**2710 SUPERVISION OF STUDENT TRANSPORTATION SERVICES**

Those activities pertaining to directing and managing student transportation services. (Record expenditures to the following sub-accounts.)

**2711 \* Supervision of Student Transportation Services – Head of Component**

Activities associated with the director or head of Student Transportation Services as well as any immediate clerical staff. Include here head of component and immediate clerical staff salaries, benefits, and associated other costs.

**2719 \* Supervision of Student Transportation Services – All Other Supervision** Other activities associated with directing, managing, and supervising Student Transportation Services.

**2720 \* VEHICLE OPERATION SERVICES**

Those activities involved in operating vehicles for student transportation from the time the vehicles leave the point of storage until they return to the point of storage. It includes operating buses or other student transportation vehicles. This account includes costs related to both district and contracted carrier services.

**2730 \* MONITORING SERVICES**

Those activities concerned with supervising students in the process of being transported between home and school and between school and school activities. These activities include supervision while in transit; while being loaded and unloaded; and directing traffic at the loading stations.



**2740 \* VEHICLE SERVICING AND MAINTENANCE SERVICES**

Those activities involved in maintaining in good condition student transportation vehicles (other than driver education vehicles, which are covered under subfunction 1410). It includes repairing vehicle parts, replacing vehicle parts, cleaning, painting, fueling, and inspecting vehicles for safety.

**2750 \* NONPUBLIC TRANSPORTATION**

The transportation of nonpublic students to and from school as provided by State and Federal law. It includes trips between home and school and trips to school activities. LEAs must either track the actual costs for nonpublic transportation, or determine a method of allocating a portion of the total transportation costs applicable to nonpublic transportation. The nonpublic transportation reporting is required regardless if the transportation is provided by the LEA or through a contracted carrier.

**2790 \* OTHER STUDENT TRANSPORTATION SERVICES**

Student transportation services are not classified elsewhere in the 2700 series of functions.

**2800 SUPPORT SERVICES – CENTRAL**

Activities, other than general administration, which support each of the other instructional and supporting services program. These activities include planning, research, development, evaluation, information, staff, and data processing services. (Record expenditures to the following sub-accounts)

**2810 \* PLANNING, RESEARCH, DEVELOPMENT AND EVALUATION SERVICES**

Those activities, on a system-wide basis, associated with conducting and managing programs of planning, research development, and evaluation for a school system.

**2811 Supervision of Planning, Research, Development and Evaluation Services** Those activities associated with directing, managing, and supervising the planning, research, development, and evaluation.

**2812 Development Services**

Those activities concerned with the evolving process of utilizing the products of research and considered judgment in the deliberate improvement of educational programs.

**2813 Evaluation Services**

Those activities concerned with ascertaining or judging the value or amount of an action or an outcome by careful appraisal of previously specified data in light of the particular situation and the goals and objectives previously established.

**2814 Planning Services**

Those activities concerned with the selection or identification of the overall, long- range goals, priorities, and objectives of the organization or program. Record here also the formulation of various courses of action in terms of identification of needs and relative costs and benefits to use in deciding on courses of action to be followed in striving to achieve these goals, priorities, and objectives.

**2815 Research Services**

Those activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.

**2818 System-Wide Technology Services**

Those activities concerned with coordinating, planning, researching, developing, and evaluating the LEA's technology functions. Record to this function category the costs associated with the LEA's Technology Coordinator and immediate staff assigned to coordinating, planning, researching, developing, and evaluating the LEA's technology functions.

**2819 Other Planning, Research, Development and Evaluation Services**

Other services of this nature that cannot be classified elsewhere in the 2810 series of functions.

**2820 INFORMATION SERVICES**

Those activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public. (Record expenditures to the following sub-accounts)

**2821 \* Supervision of Information Services – Head of Component**

The activities associated with the director or head of Information Services. Include here head of component and immediate clerical staff salaries, benefits, and associated other costs.

**2822 \* Internal Information Services**

Those activities concerned with writing, editing, and providing administrative information to students and staff.

**2823 \* Public Information Services**

Those activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media, personal contact or the Internet.

**2824 \* Management Information Services**

Those activities concerned with writing, editing, and other preparation necessary to disseminate to management (1) the information needed about the operation of the LEA and (2) information about the community, State, and nation to make logical decisions.

**2829 \* Other Information Services**

Those activities concerned with information services not classified elsewhere in the 2820 series of functions.

**2830 STAFF SERVICES**

Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, and staff accounting. (Record expenditures to the following sub-accounts)

**2831 \* Supervision of Staff Services – Head of Component**

Activities associated with the director or head of Staff Services (Human Resources) as well as any immediate clerical staff. Include here head of component and immediate clerical staff salaries, benefits, and associated other costs.

**2832 \* Recruitment and Placement Services**

Those activities concerned with employing and assigning personnel for the LEA.

**Include here substitute emergency permit fees and staff clearance fees.**

**2833 \* Staff Accounting Services**

Services rendered in connection with systematic recording and summarizing of information relating to staff members employed by the LEA.

**2834 \* Staff Development Services - Non-Instructional, Certified Staff Only**

Costs associated with the staff development and training of the non-instructional, certified staff. This includes activities such as tuition reimbursement (object 240), conference fees, workshop registration fees, consultant/contracted service fees, seminar costs, and applicable travel and subsistence costs. The costs associated with providing temporary staff (while the regular staff attends training) should also be captured in this function including wages, benefits and/or contracted service fees.

Note: The staff's salaries and benefits would continue to be recorded to the appropriate function for that staff member. However, if the staff members are paid additional compensation for attending professional development programs during untraditional time, record such incremental costs here

**2835 \* Health Services**

Those activities concerned with medical, dental, and nurse services provided for school district employees. Included are physical examinations, referrals and emergency care.

**2836 \* Staff Development Services - Non-Instructional, Non-Certified Staff Only**

Costs associated with the staff development and training of the non-instructional, non-certified staff. This includes activities such as tuition reimbursement (object 240), conference fees, workshop registration fees, consultant/contracted service fees, seminar costs, and applicable travel and subsistence costs. The costs associated with providing temporary staff (while the regular staff attends training) should also be captured in this function including wages, benefits and/or contracted service fees.

Note: The staff's salaries and benefits would continue to be recorded to the appropriate function for that staff member. However, if the staff members are paid additional compensation for attending professional development programs during untraditional time, record such incremental costs here

**2839 \* Other Staff Services**

Those staff services that cannot be classified elsewhere in the 2830 series of functions.

**2840 \* DATA PROCESSING SERVICES**

Those activities concerned with preparing data for storage, storing data, and retrieving them for reproduction as information for management and reporting.

**2841 Supervision of Data Processing Services**

Those activities concerned with directing, managing, and supervising data processing services.

**2842 Systems Analysis Services**

Those activities concerned with the search for and evaluation of alternatives, which are relevant to defined objectives, based on judgment, and wherever possible, on quantitative methods. Where applicable, they pertain to the development of data processing procedures or application to electronic data processing equipment.

**2843 Programming Services**

Those activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data and the preparation of coded instructions and data for such sequences.

**2844 Operations Services**

Those activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data processing machines.

**2849 Other Data Processing Services**

Those activities concerned with data processing, which cannot be classified elsewhere in the 2840 series of functions.

**2850 \* STATE AND FEDERAL AGENCY LIAISON SERVICES**

Those activities associated with acquiring, conducting, and managing programs or planning, administration, implementation, coordination, reporting, and / or evaluation of programs and projects, which are Federal or State funded. **Include costs for Grant Writers in this category.**

**2860 \* MANAGEMENT SERVICES**

Those activities designed to assist school administrators in their administrative functions in order that they might accomplish these duties quickly and efficiently. This may include specialized assistance in such areas as data processing, accounting, and dissemination and retrieval of information.

**2890 \* OTHER SUPPORT SERVICES CENTRAL**

Those support services central not included elsewhere in the 2800 series of accounts.

**2900 OTHER SUPPORT SERVICES**

All other support services not classified elsewhere in the 2000 series. (Record expenditures to the following sub-accounts)

**2910 \* SUPPORT SERVICES NOT LISTED ELSEWHERE IN THE 2000 SERIES**

**Include IU general operating support payments, and property tax payments in this category.**

**2990 \* PASS-THRU FUNDS**

A grantee / subgrantee (receiving entity), such as an IU, SD, AVTS or a consortium should use this service area account to record expenditures for pass-thru funds that they will pass on to a secondary recipient. Intermediate Units should also use this function to record PRRI money they receive and pass to a PRRI. This function is only used with object 899.

**3000 OPERATION OF NON-INSTRUCTIONAL SERVICES**

Activities concerned with providing non-instructional services to students, staff or the community. (Record expenditures to the following sub-accounts.)

**3100 \* FOOD SERVICES**

Those activities concerned with providing food to students and staff in a school or LEA. This service area includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities and the delivery of food. LEAs that

charge students/staff for meals/snacks, whether utilizing school staff or a contracted service, must account for the food service activities in an Enterprise Fund (Fund #51) rather than in the General Fund. (Cash transfers to Fund #51 are charged to Account 5250, Food Service Fund Transfers, i.e., contributions toward the payment of benefits in the Food Service Fund is a Fund Transfer.)

### **3200 \* STUDENT ACTIVITIES**

School sponsored activities under the guidance and supervision of the LEA staff. (Expenditures may be charged to this account but if a further breakout is desired, the following sub-accounts may be used.)

#### **3210 SCHOOL SPONSORED STUDENT ACTIVITIES**

School sponsored activities, under the guidance and supervision of LEA staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Co-curricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech, debate, and peer counseling. Also included are student financed and managed activities, such as: Class of 20xx, Chess Club, Senior Prom, and Future Farmers of America. If desired, the various activities may be broken out in the accounts from 3211 to 3249 according to the number of activities.

#### **3250 SCHOOL SPONSORED ATHLETICS**

School sponsored activities under the guidance and supervision of LEA staff, designed to provide opportunities to students to pursue various aspects of physical education.

### **3300 \* COMMUNITY SERVICES**

Those activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child-care center for working mothers, etc.

#### **3310 COMMUNITY RECREATION**

Activities concerned with providing recreation for the community as a whole, or for some segment of the community. Included are such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.

#### **3320 CIVIC SERVICES**

Activities concerned with providing services to civic affairs or organizations. This program area includes services to parent-teacher association meetings, public forums, lectures, and civil defense planning.

#### **3330 PUBLIC LIBRARY SERVICES**

Activities pertaining to the operation of public libraries by an LEA, or the provision of library services to the general public through the school library. Included are such activities as budgeting, planning, and augmenting the library's collection in relation to the community and informing the community of public library resources and services.

#### **3340 CUSTODY AND CHILD CARE**

Activities pertaining to the provision of programs for the custodial care of children in residential day schools, or child-care centers which are not part of, or directly related to

the instructional program, and where the attendance of the children is not included in the attendance figures of the LEA.

### **3350 WELFARE ACTIVITIES**

Activities pertaining to the provision of personal needs of individuals who have been designated as needy by an appropriate governmental entity. These needs include stipends for school attendance, salaries paid to students for work performed whether for the LEA or for an outside concern, and for clothing, food or other personal needs.

### **3390 OTHER COMMUNITY SERVICES**

Activities provided the community that cannot be classified elsewhere under the 3300 series of functions.

### **3400 \* SCHOLARSHIPS AND AWARDS**

Record here the amounts associated with awards or scholarships not accounted for in any other area, e.g. Board Services.

## **4000 FACILITIES ACQUISITION, CONSTRUCTION, AND IMPROVEMENT SERVICES**

Capital Facilities Acquisition, Construction, and Improvements are capital expenditures incurred to purchase land, buildings, service systems, and built-in equipment. Expenditures include the initial purchase of land and buildings; construction; remodeling, additions, and improvements to buildings; initial installation, replacement or extension of service systems; and other built-in equipment, as well as improvement to sites, and activities related to all of the above.

Capital expenditures relate to costs benefiting more than one fiscal year and include all costs incurred to (1) bring the asset to a state of usefulness or (2) extend the useful life of an existing asset. All incidental costs associated with a fixed asset such as: sales tax, freight, insurance on freight, transfer fees, demolition costs, grading, and installation, as well as legal, contracted service fees, and engineering fees associated with a capital expenditure should be included in the cost of the asset and recorded to the following subfunctions.

### **4100 \* SITE ACQUISITION SERVICES – ORIGINAL AND ADDITIONAL**

Record to this subfunction the costs incurred to purchase land and make initial improvements to new land acquisitions. Expenditures to be recorded here include: purchase price of the land, settlement costs, transfer fees, demolition, grading, survey, paving, sealing, lighting, and all other professional fees associated with the purchase.

### **4200 \* EXISTING SITE IMPROVEMENT SERVICES**

Record to this subfunction the costs incurred to improve existing land and land improvements. Expenditures in this subfunction include non-routine and extraordinary costs incurred to improve or maintain existing sites.

### **4300 \* ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT – ORIGINAL AND ADDITIONAL**

The activities of architects and engineers related to acquiring and improving sites and improving buildings. Also, those activities concerned with preparing and interpreting to architects and engineers descriptions of space requirements for the various learning experiences of students to be accommodated in a building. Charges for these specifications are made to this account only for those preliminary activities in the early stages of blueprint development, which may or may not result in improvements to the LEA's property. Otherwise, charge these services to 4100 or 4500, as appropriate

#### **4400 \* ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS – IMPROVEMENTS**

The activities of architects and engineers related to existing site improvement and existing building improvement services. Also, those activities concerned with preparing and interpreting to architects and engineers descriptions of the improvements services. Charges for these specifications are made to this account only for those preliminary activities in the early stages of blueprint development, which may or may not result in improvements to the LEA's property. Otherwise, charge these services to 4200 or 4600, as appropriate.

#### **4500 \* BUILDING ACQUISITION AND CONSTRUCTION SERVICES – ORIGINAL AND ADDITIONAL**

Record here the costs incurred to purchase or construct buildings, additions to buildings, and original or additional installation or extension of service systems and built-in equipment.

#### **4600 \* EXISTING BUILDING IMPROVEMENT SERVICES**

Record to this subfunction the capital expenditures incurred to renovate or improve existing buildings, service systems, and other built-in equipment. Capital expenditures include non-routine and extraordinary (or substantial) costs incurred to maintain or improve buildings, service systems, and other built-in equipment.

#### **5000 OTHER EXPENDITURES AND FINANCING USES**

This category includes current debt service expenditures and other expenses (expenditures and other financing uses). Other financing uses represent the disbursement of governmental funds not classified in other functional areas that require budgetary and accounting control. These include the refunding of debt and transfers of monies from one fund to another and to component units. Other expenditures recorded to this account series include refunds of prior period receipts and revenues, and current debt service expenditures. (Do not record transactions here, but use the following sub-accounts.)

#### **5100 DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES**

Servicing of the debt of the LEA including payments on general long-term debt, authority obligations and interest. (Record expenditures to the following sub-accounts.)

#### **5110 \* DEBT SERVICE**

This account is used to record and accumulate expenditures incurred to retire current year principal and interest payments on long-term debt other than refunded bond issues. **Include swap termination fees in 5110-990.**

#### **5120 \* DEBT SERVICE – REFUNDED BONDS**

This account is used only in the year of the issuance to record and accumulate costs representing payments to the escrow agent for refunded bond issues from resources provided by the new bond issue.

#### **5130 \* REFUND OF PRIOR YEAR REVENUES / RECEIPTS**

Record to this account the recognition of all refunds of prior year revenues and receipts. This account is also used to record refunds and deductions taken from your State subsidies to adjust for prior year audits and subsidy calculation changes. This account should be reported as an expenditure on your financial statements consistent with GASB

#33. Additional information regarding the coding of refunds can be found in Accounting Bulletin # 99-1.

**~~5140~~ — SHORT TERM BORROWING — INTEREST AND COSTS — Deleted**

Account previously used to record interest and fees on short term borrowings. Beginning in 2015-16, these costs are to be recorded to expenditure function 2519.

**5150\* BOND DISCOUNTS**

This account should be used to record discounts associated with general obligation debt. Use only object 990 with this expenditure function.

**5200 INTERFUND TRANSFERS - OUT**

Included are transactions that withdraw money from one fund and place it in another without recourse. (Record expenditures to the following sub-accounts.)

**Interfund loans are not recorded here, but are handled through the balance sheet accounts 0131 – Interfund Loans Receivable and 0401 – Interfund Loans Payable in the funds affected.**

**5210 \* GENERAL FUND TRANSFERS**

Fund transfers to the general fund: Fund 10. To be used with object 939.

**5220 \* SPECIAL REVENUE FUND TRANSFERS**

Fund transfers to special revenue funds: Funds 23-29

**Code transfers to special revenue funds 23-28 here using object 939. Code transfers to athletic fund 29 here using object 933.**

**5230 \* CAPITAL PROJECTS FUND TRANSFERS**

Fund transfers to capital projects funds: Funds 31, 32 & 39.

**Code transfers to capital reserve fund 31 here using object 931. Code transfers to capital reserve fund 32 here using object 932.**

**5240 \* DEBT SERVICE FUND TRANSFERS**

Fund transfers to debt service funds: Fund 40. To be used with object 939.

**5250 \* ENTERPRISE FUND TRANSFERS**

Fund transfers to enterprise funds: Funds 51-58. To be used with object 939.

**5251 Food Service Fund Transfers**

Fund transfers to the food service fund: Fund 51. To be used with object 939.

**5259 Other Enterprise Fund Transfers**

Fund transfers to other enterprise funds: Funds 52-58. To be used with object 939.

**5260 \* INTERNAL SERVICE FUND TRANSFERS**

Fund transfers to internal service funds: Fund 60. To be used with object 939. Payments to an Internal Service Fund for goods or services provided are not recorded here, but should be coded to the applicable expenditure function/object code.

**5270 \* TRUST AND AGENCY FUND TRANSFERS**

Fund transfers to trust and agency funds: Funds 70 & 80 (except Fund 81). To be used with object 939. Do not include fund transfers to activity funds in this function.



#### **5280 \* ACTIVITY FUND TRANSFERS**

Fund transfers to activity funds: Fund 81. To be used with object 939.

#### **5290\* PERMANENT FUND TRANSFERS**

Fund transfers to permanent funds: Fund 90. To be used with object 939.

#### **5300 TRANSFERS OUT TO COMPONENT UNITS / PRIMARY GOVERNMENTS**

Record to these accounts transactions that transfer money between component units and primary governments. Please review the definitions of "Component Unit" and "Primary Government" contained in GASB Statement #14 before utilizing these account codes. **The Commonwealth of PA, other funds of the LEA and student activity groups do not meet the GASB definition of primary governments or component units of the LEA.** (Record expenditures to the following sub-accounts.)

#### **5310 \* TRANSFERS OUT TO COMPONENT UNITS**

Transfer of money to a component unit from a primary government. Please review the definitions of "Component Unit" and "Primary Government" contained in GASB Statement #14 before utilizing these account codes. **The Commonwealth of PA, other funds of the LEA and student activity groups do not meet the GASB definition of primary governments or component units of the LEA.**

#### **5320 \* TRANSFERS OUT TO PRIMARY GOVERNMENTS**

Transfer of money to the primary government from a component unit. Please review the definitions of "Component Unit" and "Primary Government" contained in GASB Statement #14 before utilizing these account codes. **The Commonwealth of PA, other funds of the LEA and student activity groups do not meet the GASB definition of primary governments or component units of the LEA.**

#### **5400 INTRAFUND TRANSFERS OUT**

Clearing Account – Transfers made from one program or activity to another within the same fund. This service area may be used with object 934 or 938 to record indirect cost or administrative charges transfers between programs / activities within the same fund. The actual expenditures that represent indirect costs are recorded in object codes 100, 200, etcetera in the appropriate expenditure function; such as, subfunction 2300 or 2500. When these actual expenditures are allocated, they are reported here in 5400 as a transfer out, NOT as expenditures to the program or activity. LEAs may also use this account to record other transfers between different program areas of their General Fund. This account is for your school's internal use throughout the year. All intrafund transactions must be eliminated as part of the year-end closing process, as these transactions are part of the same fund. With the exception of Intermediate Units, function 5400 will not be shown on your Annual Financial Report or CAFR. Intermediate Units will report intrafund transfers as part of the General Fund Program Detail reporting on the Annual Financial Report (PDE-2056). This account is used in conjunction with Other Financing Source 9800 Intrafund Transfers In. (Transfers are not recorded to this account but to the following sub-accounts.)

#### **5410 GENERAL FUND INTRAFUND TRANSFERS**

Transfers made from one program of the General Fund to another program of the General Fund. Intermediate Units will use object 939 for reporting on the AFR.

**5420 SPECIAL REVENUE INTRAFUND TRANSFERS**

Transfers made from one program of the Special Revenue Fund to another program of the Special Revenue Fund. PLEASE NOTE: Intermediate Units may not transfer funds between their various special education funds.

**5430 CAPITAL PROJECTS INTRAFUND TRANSFERS**

Transfers made from one program of the Capital Projects Fund to another program of the Capital Projects Fund. **NOTE: Monies may not be transferred out of a Capital Reserve Fund 31 or 32 into a Capital Projects Fund 39. This type of transfer is unallowable per the PA School Code and the Municipal Code.**

**5440 DEBT SERVICE INTRAFUND TRANSFERS**

Transfers made from one program of the Debt Service Fund to another program of the Debt Service Fund.

**5450 ENTERPRISE INTRAFUND TRANSFERS**

Transfers made from one program of the Enterprise Fund to another program of the Enterprise Fund.

**5460 INTERNAL SERVICE INTRAFUND TRANSFERS**

Transfers made from one program of the Internal Service Fund to another program of the Internal Service Fund.

**5470 TRUST AND AGENCY INTRAFUND TRANSFERS**

Transfers made from one program of the Trust and Agency Funds to another program of the Trust and Agency Funds. Activity fund intrafund transfers are recorded to function 5480.

**5480 ACTIVITY INTRAFUND TRANSFERS**

Transfers made from one program of the Activity Fund to another program of the Activity Fund.

**5500 SPECIAL AND EXTRAORDINARY ITEMS****5520 \* SPECIAL ITEMS – LOSSES**

Losses or use of resources due to significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence. Note: Special items resulting in a gain should be coded to revenue code 9920

**5530 \* EXTRAORDINARY ITEMS – LOSSES**

Losses or use of resources due to transactions or other events that are both unusual in nature and infrequent in occurrence

Note: Extraordinary items resulting in a gain should be coded to revenue code 9930

**5800 SUSPENSE ACCOUNT**

This account is used to record and accumulate costs for later allocation. This account is closed at the end of the fiscal period after the allocations are made to the appropriate functions to which the costs are applicable. This account is a suspense account only and is not a budgetary or expenditure account to be used for reporting to the Commonwealth of PA.

## **5900 BUDGETARY RESERVE**

Budgetary Reserve is not an expenditure function or account. It is strictly a budgetary account. This account will not display on the Annual Financial Report.

In addition to the appropriations, it is a sound management practice to provide for operating contingencies through a BUDGETARY RESERVE. Experience indicates that there are certain variables over which control is impossible regardless of the care with which the budget is prepared. These variables include unpredictable changes in the costs of goods and services, and the occurrences of events which are vaguely perceptible during the time of budget preparations, but which nevertheless, may require expenditures by the LEA during the year for which the budget is being prepared.

Even though the operating contingencies for which provision is being made may contain certain unknowns, the BUDGETARY RESERVE should be composed of components for which estimates are made. For example, there may be Federal, State or local programs, which may or may not, require expenditures by the school system in the fiscal year for which the budget is being prepared.

Rather than provide for such contingencies by “padding” the functional appropriations, it is preferable to limit the functional appropriations to amounts that are supportable by estimates based upon financial, enrollment and other statistics as related to the more definite educational plans and programs for the budget year, and earmark a reserve for the less predictable requirements. The BUDGETARY RESERVE should be reasonable in amount and in proper proportion to the known operating requirements of the LEA.

Expenditures may not be made against the BUDGETARY RESERVE, but only against the line items, which appear throughout the functional appropriations. Whatever may be needed from the BUDGETARY RESERVE may not be used until after transfer from the Reserve to the line items against which the expenditures are to be charged. Each such transfer requires the prior authorization of the Board of School Directors, and may be made only during the last nine (9) months of the fiscal year.

To the extent that the contingencies for which the BUDGETARY RESERVE has been provided fail to materialize in the budget year, there will be a balance remaining in the BUDGETARY RESERVE at the close of the budget year. If covered by revenues realized during the budget year, as it should be in all school systems operating on a pay-as-you-go basis, such a balance becomes a part of the total resources available for application against the requirements of the next fiscal year

### **FUNDING SOURCE**

Funding source for general fund is generally 000. The only time funding source would differ from 000 is if the budget is local, state or federally funded.

101	Child Care
102	Culinary
108	Creative Art Trans Ed
109	Creative Art Mary C Howse
110	Job Shadowing Henderson
411	Title I, current year grant
419	Title I, prior year grant
421	Title II, current year grant
429	Title II, prior year grant
431	Title IV, current year grant
439	Title IV, prior year grant
471	Title III, current year grant
479	Title III, prior year grant
510	IDEA 619/Early Intervention
520	IDEA
890	Medical Assistance Direct
891	Medical Assistance Admin/Time Study

**LEVEL**

- 00 DISTRICT
- 10 ELEMENTARY (K-6)
  - 11 Grade 1 (Business Office Use Only)
  - 12 Grade 2 (Business Office Use Only)
  - 13 Grade 3 (Business Office Use Only)
  - 14 Grade 4 (Business Office Use Only)
  - 15 Grade 5 (Business Office Use Only)
  - 1K Kindergarten (Business Office Use Only)
- 20 SECONDARY (7-12)
- 80 FEDERAL PROGRAMS

**PROGRAM**

- 01 ART
- 02 BILINGUAL- ESL
- 03 BUSINESS EDUCATION
- 04 MARKETING EDUCATION
- 06 ENGLISH/LANGUAGE ARTS
  - 06A READING
  - 06B K - 2 PROGRAM
- 07 FOREIGN LANGUAGE
- 08 KINDERGARTEN
  - 08F FULL DAY KINDERGARTEN
- 09 GRADES 1-5
- 10 COMPUTER EDUCATION
- 11 HEALTH EDUCATION
  - 11A HEALTH/FITNESS
- 12 FAMILY CONSUMER SCIENCE
- 13 TECHNOLOGY EDUCATION

- 14 LIBRARY/MEDIA CENTER
  - 14A AUDIOVISUAL
- 15 MATHEMATICS
- 16 MUSIC
  - 16A VOCAL
  - 16B INSTRUMENTAL
- 17 PHYSICAL EDUCATION
  - 17A ADAPTIVE PHYSICAL EDUCATION
- 18 PUPIL SERVICES
  - 18A ATTENDANCE
  - 18B GUIDANCE
  - 18C PSYCHOLOGICAL SERVICES
  - 18D HEALTH SERV
  - 18E PSYCHIATRIC SERVICES
  - 18F SOCIAL WORKERS
  - 18G COMMUNITY SERVICES
  - 18J TEEN-AGE PARENT
  - 18K CCRES
  - 18L ALTERNATIVE EDUCATION
  - 18M PA DRUG & ALCOHOL
  - 18N DFC-CTC
  - 18O STATE FARM CTC
  - 18P PA LCB
  - 18R CISPA GRANT
  - 18Y STAFF DEVELOPMENT
  - 18Z EXTENDED DAY
- 19 SCIENCE
  - 19A PEIRCE - OUTDOOR EDUCATION
  - 19B STETSON - OUTDOOR EDUCATION
  - 19C FUGETT - OUTDOOR EDUCATION
  - 19D SCIENCE GRANTS
- 20 SOCIAL STUDIES

- 21 SPECIAL EDUCATION
  - 21A MENTALLY GIFTED
  - 21B HEARING/VISION SUPPORT
  - 21C EMOTIONAL SUPPORT
  - 21D PSYCHOLOGIST
  - 21E HOMEBOUND INSTRUCTION
  - 21F LEARNING SUPPORT/LIFE SKILLS
  - 21G EARLY INTERVENTION
  - 21H PHYSICAL SUPPORT
  - 21J OTHER SPECIAL EDUCATION SUPPORT
  - 21K SPECIAL EDUCATION OTHER
  - 21L ALTERNATIVE EDUCATION
  - 21M ALT ED—PARTIAL HOSPITALIZATION
  - 21N NURSING SERVICES
  - 21S ESY (Extended School Year)
  - 21T ATTENDING IEP
  - 21U COVERAGE FOR IEP
  - 21V INSTRUCTION IN HOME
  - 21Y STAFF DEVELOPMENT
  - 21Z EXTENDED DAY
- 22 HELP PROGRAM
- 30 EXTRA-CURRICULAR/ATHLETICS
  - 30A BASEBALL
  - 30B BASKETBALL-BOYS
  - 30C BASKETBALL-GIRLS
  - 30D CROSS COUNTRY-BOYS
  - 30E FOOTBALL
  - 30F GOLF
  - 30G INDOOR TRACK-GIRLS
  - 30H CHEERLEADING
  - 30I INDOOR TRACK-BOYS
  - 30J HOCKEY

	30K	LACROSSE-BOYS
	30L	LACROSSE-GIRLS
	30M	SOCCER-BOYS
	30N	TRACK-BOYS
	30P	TENNIS-BOYS
	30Q	TENNIS-GIRLS
	30R	WRESTLING
	30S	FACULTY MANAGER
	30T	SOFTBALL-GIRLS
	30U	CROSS COUNTRY-GIRLS
	30V	TRACK-GIRLS
	30W	VOLLEYBALL
	30X	SWIMMING
	30Y	SOCCER-GIRLS
	30Z	ATHLETIC FUNDS
31		EXTRACURRICULAR-NON-ATHLETIC
	31A	SAFETY PATROL
	31B	BUS DUTY
35		FEDERAL FUND PROG
40		SCHOOL MANAGEMENT
41		SUMMER SCHOOL
	41A	SUMMER ENRICHMENT
42		WORKSHOPS-CURRICULUM DEVELOPMENT
45		PARTNERSHIPS IN EDUCATION
50		GENERAL SUPPORT
	50A	SUPERVISORS SPECIAL
	50E	STUDENT TESTING
	50N	NETWORKING
	50S	SUBSTITUTES—Retired—DO NOT USE
	50Z	DATA PROCESSING
51		SCHOOL BOARD
	51T	TAX COMMISSION



- 52 SUPERINTENDENT OF SCHOOLS
  - 52A DIRECTOR ELEMENTARY EDUCATION
  - 52B DIRECTOR SECONDARY EDUCATION
  - 52E TEACHER INDUCTION
  - 52M MINORITY INTEREST
- 53 ASSISTANT SUPERINTENDENT
  - 53A ASSISTANT SUPERINTENDENT-TESTING
- 54 DIRECTOR OF PERSONNEL
  - 54A VACANCY COVERAGE
  - 54B ATHLETIC COVERAGE
  - 54C CUSTODIANS
  - 54N CONTRACT NEGOTIATIONS
  - 54T TEACHER TUITION
  - 54X SUPPORT/CUSTODIAL TUITION
  - 54Y ADMINISTRATORS TUITION
  - 54Z NON BARGAINING UNIT
- 55 BUSINESS ADMINISTRATION
  - 55C RETAINAGE
  - 55R BENEFIT RECEIPTS
  - 55W WESTTOWN
- 56 DISTRICT PRINTING
- 59 UNEMPLOYMENT COMPENSATION
- 70 MAINTENANCE
  - 70A ASBESTOS
  - 70C CAFETERIA REPAIRS
  - 70D FLOORS
  - 70E ELECTRICAL
  - 70F GROUNDS
  - 70G GENERAL CONSTRUCTION
  - 70H HEATING & VENTILATION
  - 70O GENERAL OFFICE
  - 70P PLUMBING
  - 70Q GROUNDS EXTERIOR

	70R	ROOFING
	70S	SPECIAL ITEMS
	70T	TOOLS & EQUIPMENT
	70U	SPECIAL ITEMS
	70X	ENVIRONMENTAL
71	OPERATIONAL SERVICES	
	71A	CUSTODIAL
	71B	TELEPHONE
	71C	ELECTRIC
	71D	WATER
	71E	SEWER
	71F	MAIL DISTRIBUTION
	71G	MOTOR POOL
	71H	WAREHOUSE
	71J	FUEL OIL
	71K	GAS HEAT/UTILITY
	71L	SECURITY
	71T	WASTE REMOVAL
72	CONSTRUCTION MANAGEMENT	
	72A	COMMISSIONING
	72B	CONSTRUCTION MANAGEMENT
	72C	ENVIRONMENTAL CONSULTANT
	72D	GEO TECHNICAL CONSULTANT
	72E	OTHER CONSULTANTS
	72F	LAND PURCHASE
	72G	ARCHITECTURAL FEES
	72H	ADDITIONAL A/E SERVICES
	72I	AUDIT FEES
	72J	ENGINEERING FEES
	72K	LEGAL FEES
	72L	MUNICIPAL FEES/PERMIT FEES
	72M	OTHER COSTS
	72N	FURNITURE AND EQUIPMENT
	72O	MOVING

	72P	DISPOSAL COSTS
	72Q	STORAGE RENTAL COSTS
	72R	TECHNOLOGY EQUIPMENT
	72S	APPRAISAL SERVICES
	72T	CONSTRUCTION TESTING SERVICES
	72U	ENVIRONMENTAL TESTS/MONITORING
	72V	SPECIAL STUDIES SERVICES
	72W	SURVEYING SERVICES
73	CONSTRUCTION--CONTRACTOR	
	73A	MATERIALS SUPPLY
	73B	ASBESTOS ABATEMENT CONTRACTOR
	73C	CASEWORK CONTRACTOR
	73D	DEMOLITION CONTRACTOR
	73E	DOOR HARDWARE CONTRACTOR
	73F	DRILLING CONTRACTOR
	73G	ELECTRICAL CONTRACTOR
	73H	ENVIRONMENTAL CONTRACTOR
	73I	FIRE PROTECTION CONTRACTOR
	73J	FLOORING CONTRACTOR
	73K	FOOD SERVICE CONTRACTOR
	73L	GENERAL CONTRACTOR
	73M	HVAC CONTRACTOR
	73N	LANDSCAPE CONTRACTOR
	73O	MASONRY CONTRACTOR
	73P	PAINTING CONTRACTOR
	73Q	PAVING CONTRACTOR
	73R	PLUMBING CONTRACTOR
	73S	ROOFING CONTRACTOR
	73T	SITE CONTRACTOR
	73U	STRUCTURAL STEEL CONTRACTOR
	73V	TECHNOLOGY WIRING CONTRACTOR
	73W	TESTING AND AIR BALANCING
	73X	CONSTRUCTION CONTINGENCY

- 75     TRANSPORTATION
  - 75A    HOME TO SCHOOL-PUBLIC
  - 75B    HOME TO SCHOOL-NON PUBLIC
  - 75C    SPECIAL EDUCATION SERVICES
  - 75E    PROGRAM MANAGEMENT
  - 75F    NON PUBLIC INDIVIDUAL CONTRACT
  - 75G    SPECIAL EDUCATION (STATE DED)
- 76     PERFORMANCE AWARDS
- 99     FURNITURE BID
  - 99A    PHONO AWARE
  - 99D    SOFTWARE UPDATES
  - 99G    TECH INIT AWARDS
  - 99I    LAPTOP/PRINTERS
  - 99V    EQUIPMENT REPLACEMENT
- 901    EAST BRADFORD TOWNSHIP
- 902    EAST GOSHEN TOWNSHIP
- 903    THORNBURY (CHESTER COUNTY) TOWNSHIP
- 904    THORNBURY (DELAWARE COUNTY) TOWNSHIP
- 905    WEST CHESTER BOROUGH
- 906    WEST GOSHEN TOWNSHIP
- 907    WESTTOWN TOWNSHIP
- 908    WEST WHITELAND TOWNSHIP
- 920    PARKING FEES

#### LOCATION

#### SCHOOLS

- 221    HENDERSON HIGH SCHOOL
- 222    EAST HIGH SCHOOL
- 223    BAYARD RUSTIN HIGH SCHOOL
- 230    GIFTED HIGH SCHOOL

324	STETSON OUTDOOR EDUCATION
325	PEIRCE OUTDOOR EDUCATION
326	PEIRCE MIDDLE SCHOOL
327	STETSON MIDDLE SCHOOL
328	FUGETT MIDDLE SCHOOL
329	FUGETT OUTDOOR EDUCATION
437	MARY C. HOWSE ELEMENTARY
438	EXTON ELEMENTARY
440	EAST GOSHEN ELEMENTARY
444	FERN HILL ELEMENTARY
445	GLEN ACRES ELEMENTARY
447	WESTTOWN-THORNBURY ELEMENTARY
448	PENN WOOD ELEMENTARY
451	HILLSDALE ELEMENTARY
452	EAST BRADFORD ELEMENTARY
453	SARAH W. STARKWEATHER

**FOR OPERATIONS & MAINTENANCE USE ONLY**

621	HENDERSON HIGH SCHOOL
622	EAST HIGH SCHOOL
623	BAYARD RUSTIN HIGH SCHOOL
626	PEIRCE MIDDLE SCHOOL
627	STETSON MIDDLE SCHOOL
628	FUGETT MIDDLE SCHOOL
631	ELEMENTARY MISC. PROJECTS
637	MARY C. HOWSE ELEMENTARY SCHOOL
638	EXTON ELEMENTARY SCHOOL
640	EAST GOSHEN ELEMENTARY SCHOOL
643	EDUCATION CENTER
644	FERN HILL ELEMENTARY SCHOOL
645	GLEN ACRES ELEMENTARY SCHOOL

647	WESTTOWN-THORNBURY ELEMENTARY SCHOOL
648	PENN WOOD ELEMENTARY
651	HILLSDALE ELEMENTARY SCHOOL
652	EAST BRADFORD ELEMENTARY SCHOOL
653	SARAH STARKWEATHER ELEMENTARY SCHOOL
911	EDUCATION CENTER (782 SPRINGDALE DRIVE)
912	WAREHOUSE
913	CUSTODIAL SERVICES
914	GROUNDS
931	DIRECTOR OF FACILITIES

**MISC. NON-DISTRICT BUILDINGS**

735	NON-DISTRICT BUILDINGS
740	CHESTER COUNTY I.U.
753	GLEN MILLS SCHOOL

**EDUCATION CENTER USE ONLY**

330	PROBE
432	LEEP
940	SCHOOL BOARD
950	SUPERINTENDENT OF SCHOOLS
951	ASSISTANT SUPERINTENDENT/CURRICULUM PROPOSALS/FEDERAL PROGRAMS
953	DIRECTOR OF SECONDARY EDUCATION
954	DIRECTOR OF PERSONNEL
955	DIRECTOR OF BUSINESS AFFAIRS
956	STUDENT SERVICE PROGRAM DIRECTOR
958	DIRECTOR OF ELEMENTARY EDUCATION
961	DIRECTOR OF INFORMATION TECHNOLOGY
962	HEALTH & PHYSICAL EDUCATION DEPARTMENT
963	FOREIGN LANGUAGE SUPERVISOR
964	LANGUAGE ARTS SUPERVISOR
965	MATH & BUSINESS ED. SUPERVISOR

966	MUSIC & ART DEPARTMENT
967	SCIENCE & TECHNOLOGY ED. DEPARTMENT
968	SPECIAL EDUCATION
969	SOCIAL STUDIES DEPARTMENT
970	COMMUNICATIONS
972	MENTALLY GIFTED SUPERVISOR
973	READING
974	ASSESSMENT
975	EQUITY
976	ESL SUPERVISOR
977	ORGANIZATION AND PROFESSIONAL DEVELOPMENT

## Object Dimension

This dimension is used to describe the object, which is the service or commodity obtained as the result of a specific expenditure. There are nine (9) major object categories, each of which is divided into sub-objects for more detailed accounting.

### **100 PERSONNEL SERVICES – SALARIES**

Gross salaries paid to employees of the LEA who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personnel services rendered while on the payroll of the LEA. (Expenditures may be charged to the following sub-accounts.) (See Job Classification Dimension for specific job titles and descriptions.)

### **110 OFFICIAL / ADMINISTRATIVE**

A grouping of assignments comprising the various skill levels required to perform management activities, such as developing broad policies for the LEA and executing these policies through direction of staff members at all LEA levels. Those activities performed directly for policymakers are also included here. The “Official / Administrative” classification does not preclude “Professional – Educational” or “Professional – Other” status.

### **111 Regular Salaries**

Gross salaries of all full-time, part-time, and prorated portions of the cost for work performed by employees of the LEA who are considered to be in positions of a permanent nature. Do not include salaries paid to employees as part of a termination or leave payout package in this code; use object 115 for these costs.

### **112 Temporary Salaries**

Gross salaries of all full-time, part-time and prorated portions of the cost for work performed by employees of the LEA who are hired on a temporary or substitute basis to perform work in positions of either a temporary or permanent nature.

### **113 Overtime Salaries**

Gross salaries paid to employees of the LEA in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated.

### **114 Sabbatical Leave**

Gross salaries paid by the LEA to employees on sabbatical leave.

### **115 Termination or Leave Payout Salaries**

Gross salaries paid to employees of the LEA as part of a leave payout or termination package.

### **116 Employee Insurance Opt Out**

Payments to an employee that opts out of inclusion in the school’s insurance plan. These payments should be coded here even if the money is transferred to a health savings plan and the employee does not receive a cash payment.



**120 PROFESSIONAL – EDUCATIONAL**

A grouping of assignments requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree (or its equivalent obtained through special study and / or experience), including skills in the field of education or educational psychology. **(Sub-accounts for object 120 follow the same breakout as object 110).**

- 123 Extra Assignment**
- 125 Subject Chairpersons**
- 126 Personal Day Pay**
- 127 Retirement Severance**
- 128 Homebound Instruction**

**130 PROFESSIONAL – OTHER**

A grouping of assignments requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree (or its equivalent obtained through special study and / or experience), but not requiring skills in the field of education. This includes athletic coaches and musical directors. **(Sub-accounts for object 130 follow the same breakout as object 110.)**

- 135 Supplemental Contracts**

**140 TECHNICAL**

A grouping of assignments requiring a combination of basic scientific knowledge and manual skills which can be obtained through approximately two years of post-high school education, such as is offered in community / junior colleges and technical institutes, or through equivalent special study and / or on-the-job training. **(Sub-accounts for object 140 follow the same breakout as object 110.)**

- 143 Extra Assignments**

**150 OFFICE / CLERICAL**

A grouping of assignments to perform the activities of preparing, transferring, transcribing, systematizing, or preserving communications, records, and transactions, regardless of the level of skills required, where the activities are predominantly non-manual. **(Sub-accounts for object 150 follow the same breakout as object 110).**

- 158 Tech Associates Salaries**

**160 CRAFTS AND TRADES**

A grouping of manual assignments requiring a relatively high skill level (usually acquired through an extensive period of training) as well as requiring considerable judgment and a thorough and comprehensive knowledge of the processes involved in the work. **(Sub- accounts for object 160 follow the same breakout as object 110).**

- 168 Technology Salaries**

**170 OPERATIVE AND LABORER**

A grouping of manual assignments requiring an intermediate skill level (which can be mastered in a few weeks through limited training) necessary to perform machine operating activities and to laborers performing lifting, digging, mixing, loading and pulling operations. **(Sub-accounts for object 170 follow the same breakout as object 110).**

**171 New Hires**

**173 Expense Reports Advances**

**180 SERVICE WORK**

A grouping of assignments, regardless of level of difficulty, which relate to protective and non-protective services. Include bus and hall monitors to this object. **(Sub-accounts for object 180 follow the same breakout as object 110).**

**190 INSTRUCTIONAL ASSISTANT**

A grouping of assignments comprising the various skill levels required to perform activities associated with teaching. **(Sub-accounts for object 190 follow the same breakout as object 110).**

**200 PERSONNEL SERVICES – EMPLOYEE BENEFITS**

Amounts paid by the LEA on behalf of employees; these amounts are not included in gross salary, but are in addition to that amount. Such payments are fringe benefit payments; and, while not paid directly to employees, are part of the cost of personnel services. (Charges are not recorded to this account but to the following sub-accounts.)

**210 GROUP INSURANCE – CONTRACTED PROVIDER**

The LEA's share of any insurance plan for life, sickness, health or other insurance coverage extended by the LEA as an employee benefit. (Expenditures may be charged to the following sub-accounts, if the breakout is desired by the LEA.). "Self-Insurance" payments for life, sickness or health coverage should be recorded to object 270 Group Insurance – Self Insurance. **Note: OPEB expenditures should be recorded to object 280 in accordance with GASB #45.**

**211 Medical Insurance**

The LEA's share of medical insurance coverage offered for current employees as an employee benefit.

**212 Dental Insurance**

The LEA's share of dental insurance coverage offered to current employees as an employee benefit.

**213 Life Insurance**

The LEA's share of life insurance coverage offered to current employees as an employee benefit.

**214 Income Protection Insurance**

The LEA's share of income protection insurance coverage offered to current employee as an employee benefit.

**215 Eye Care Insurance**

The LEA's share of eye care insurance coverage offered to current employees as an employee benefit.

**216 Prescription Insurance**

The LEA's share of prescription insurance coverage offered to current employees as an employee benefit.

**219 Other Group Insurance**

The LEA's share of other group insurance coverage offered to current employees as an employee benefit not specified elsewhere in the 210 series of objects.

**220 SOCIAL SECURITY CONTRIBUTIONS**

The full employer's share of social security and medicare taxes paid to the IRS.

Note: Recording expenditures to the following account codes is only required by LEA's who wish to receive a Restricted Indirect Cost Rate.

**221 Social Security Contributions for Current Employees**

The employer's share of social security and medicare taxes paid for current employees.

**222 Social Security Contributions Paid on Termination / Leave Payouts**

The employer's share of social security and medicare taxes paid on termination / leave payouts.

**230 PSERS RETIREMENT CONTRIBUTIONS**

The full employer's share of retirement contributions paid to the Public School Employee's Retirement Board. **Contributions to any other retirement plan should be coded to object 290.**

**240 TUITION REIMBURSEMENT**

Amounts reimbursed to any employee (or paid directly) by the LEA for tuition reimbursement based on the LEA's tuition reimbursement policy. This object should only be used in conjunction with Staff Development expenditure functions 2271, 2272, 2834, and 2836.

**250 UNEMPLOYMENT COMPENSATION**

Expenditures for unemployment compensation.

- a. If the LEA is on the Direct Reimbursement Method, record the claim reimbursement paid to the Commonwealth of PA.
- b. If the LEA participates in the Unemployment Compensation Fund of the Commonwealth of PA, record the expenditures made to the Unemployment Compensation Fund.
- c. If the LEA is on the Direct Reimbursement Method but participates in a commercial insurance company plan, record the expenditures made to the commercial insurance company. (Unemployment compensation claims reimbursement to the Commonwealth of PA which are recoverable from a commercial insurance company should be charged to General Ledger Account 0155 – Other Recoverable Disbursements.)
- d. If the LEA has a self-insurance fund, payments to the fund are charged to this account.

**260 WORKERS' COMPENSATION**

Expenditures for Worker's Compensation insurance coverage. If an LEA has its own self-insurance fund for Worker's Compensation, it should record expenditures here.

**270 GROUP INSURANCE – SELF INSURANCE**

Amounts paid to provide insurance benefits for its employees by an LEA that is self-insured.

**Note: OPEB expenditures should be recorded to object 280 in accordance with GASB #45.**

**271 Self-Insurance Medical Benefits**

Amounts paid by the LEA to provide medical benefits from a self-insurance fund for its current employees.

**272 Self-Insurance Dental Benefits**

Amounts paid by the LEA to provide dental benefits from a self-insurance fund for its current employees.

**273 Self-Insurance Life Insurance Benefits**

Amounts paid by the LEA to provide life insurance benefits from a self-insurance fund for its current employees.

**274 Self-Insurance Income Protection Benefits**

Amounts paid by the LEA to provide income protection benefits from a self-insurance fund for its current employees.

**275 Self-Insurance Eye Care Benefits**

Amounts paid by the LEA to provide eye care benefits from a self-insurance fund for its current employees.

**276 Self-Insurance Prescription Benefits**

Amounts paid by the LEA to provide prescription benefits from a self-insurance fund for its current employees.

**279 Self-Insurance Other Benefits**

Amounts paid by the LEA to provide other benefits from a self-insurance fund for its current employees.

**280 OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

Expenditures by the LEA for retiree's Health and other post-employment benefits in accordance with GASB #45. ***NOTE: OPEB expenditures should be coded within the same function code as the employees' salary. Do not record all LEA OPEB costs to one administrative function code.***

**281 OPEB Costs for Health Benefits**

Amounts paid by the LEA to provide OPEB health benefits in accordance with GASB #45.

**282 OPEB Costs Other Than Health Benefits**

Amounts paid by the LEA to provide OPEB benefits other than health in accordance with GASB #45.

**290 OTHER CURRENT EMPLOYEE BENEFITS**

Expenditures by the LEA for employee benefits other than those classified elsewhere in the 200 series of objects.

**291 Other Retirement Plans**

LEA contributions to retirement plans other than PSERS for current employees.

**292 Health Savings Accounts**

LEA Contributions to Health Savings Accounts.

**299 All Other Employee Benefits**

Record here any benefits for current employees not classified elsewhere.

**300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES**

Services that by their nature require persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, tax collectors etc. Payments for services provided by Intermediate Units to LEAs should be recorded to this object, not object 560. (Expenditures may be charged to the following sub-accounts, if the breakout is desired by the LEA, with the following note: Objects 322, 323, and 329 for certain functions are required to be reported on the Annual Financial Report.)

**301 Purchased Professional Medical Access**

**302 Purchased Professional Aides Special Ed**

**303 Purchased Professional TSS CCIU Special Ed**

**304 Purchased Professional TSS Contracted Special Ed**

**305 Purchased Professional Speech Special Ed**

**310 OFFICIAL / ADMINISTRATIVE SERVICES**

Expenditures for services in support of the various policy-making and managerial activities of the LEA. Included would be management consulting activities oriented to general governance or business and financial management of the LEA; school management support activities; election and tax assessing and collection services.

**315 Purchased Services Professional Substitutes****316 Purchased Services Paraprofessional Substitutes****317 Purchased Services Secretary and Administrative Support Substitutes****320 PROFESSIONAL – EDUCATIONAL SERVICES**

Expenditures for services in support of the instructional program and its administration. Included would be curriculum improvement services, counseling, and guidance services, library and media support, contracted instructional services and contracted substitute teachers. (Expenditures should not be recorded to this account but rather to one of the sub-accounts listed below.)

**321 Unassigned****322 Professional Educational Services – IUs**

Expenditures incurred for contracted educational services provided by an intermediate unit.

NOTE: Deductions from the Basic Education Subsidy for IU-operated special education classes should not be recorded to this sub-account. Deductions for IU- operated special education classes should be charged to object 594, Intermediate Units Payments by Withholding for Special Classes. These costs should not be charged to object 560, tuition, so that accurate tuition rates can be calculated for school districts. Recording these costs to tuition will adversely affect your school's tuition rates.

**323 Professional Educational Services – Other Educational Agencies**

Record to this sub-account the expenditures incurred for contracted educational services provided by other educational agencies. This definition includes contracted educational costs for students receiving regular or special education services at out-of-state educational agencies. Record purchased web based instructional costs to this object code.

**324 Professional Educational Services – Employee Training and Development Services**

Record to this sub-account expenditures for the professional development of all school district personnel. Included are course registration fees (not tuition), charges from external vendors to conduct training courses (either in house or off-site), and other expenditures associated with training provided by third party vendors.

**329 Professional Educational Services – Other**

Record here expenditures for consultants, contracted substitute teachers, and other contract expenditures. These costs should not be charged to object 560 - Tuition, so that accurate tuition rates can be calculated for school districts. Recording these costs to tuition will adversely affect your school's tuition rates.

**330 OTHER PROFESSIONAL SERVICES**

Expenditures for professional services other than educational in support of LEA operations. Included are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dieticians, editors, negotiation specialists, etc.

**340 TECHNICAL SERVICES**

Record here services to the LEA that require basic scientific knowledge and / or manual skills. Included are data processing services, purchasing, and warehousing services, graphic arts, etc.

**348 Services in Support of the LEA's Technology Plan**

Record to this object code the contractual expenditures incurred for vendor-provided electronic information systems services such as: computer services, data entry services, feasibility studies, systems design, and development, software development, and backup facilities.

**349 Other Technical Services**

Contracted technical services other than those that support the LEA's technology plan.

**350 SECURITY / SAFETY SERVICES**

Expenditures incurred by the LEA to provide safety / security measures.

**390 OTHER PURCHASED PROFESSIONAL AND TECHNICAL SERVICES**

Expenditures by the LEA for these services not classified elsewhere in the 300 series of objects.

**400 PURCHASED PROPERTY SERVICES**

Services purchased to operate, repair, maintain, and rent property owned and / or used by the LEA. These services are performed by persons other than LEA employees. (Expenditures may be charged to the following sub-accounts, if the breakout is desired by the school district.

**410 CLEANING SERVICES**

Services not provided by LEA employees to clean buildings and provide maintenance for grounds and uniforms. (Expenditures may be charged to the following sub-accounts, if the breakout is desired by the LEA.)

**411 Disposal Services**

Expenditures for the pickup and handling of garbage not provided by LEA personnel.

**412 Snow Plowing Services**

Expenditures for snow removal not provided by LEA personnel.

**413 Custodial Services**

Expenditures for custodial services contracted with an outside contractor.

**414 Lawn Care Services**

Expenditures for lawn and grounds upkeep, minor landscaping, and nursery services not provided by LEA personnel.

**415 Laundry, Linen Services and Dry Cleaning**

Expenditures for laundry, linen services (including replacement linen), and dry cleaning not provided by LEA personnel.

**420 UTILITY SERVICES**

Utility services other than energy and communication services.

**~~421 Natural Gas Deleted~~**

Beginning in 2016-17 all Natural Gas utility costs should be coded to object 621

**~~422 Electricity Deleted~~**

Beginning in 2016-17 all Electric utility costs should be coded to object 622

**~~423 Bottled Gas Deleted~~**

Beginning in 2016-17 all Bottled Gas utility costs should be coded to object 623

**424 Water / Sewage**

Expenditures for water and sewage utility services.

**430 REPAIRS AND MAINTENANCE SERVICES**

Expenditures for repairs and maintenance services not provided by LEA personnel. This includes contracts and agreements covering the upkeep of buildings, equipment and vehicles.  
(Expenditures should be charged to the following sub-accounts)

**431 Repairs and Maintenance Services of Buildings**

Expenditures for repairs and maintenance services of buildings not provided by LEA personnel.

**432 Repairs and Maintenance Services of Equipment**

Expenditures for repairs and maintenance services for equipment not provided by LEA personnel.

**433 Repairs and Maintenance Services of Vehicles**

Expenditures for repairs and maintenance services for vehicles not provided by LEA personnel.

**438 Maintenance, Repair, and Upgrade of Information Systems, Equipment, and Infrastructure**

Record to this object the expenditures incurred for costs, which are directly related to maintaining existing hardware / software and other components of a district's Information and Community Technology operation. Repairs to a component are considered maintenance; when a component is replaced, it should not be recorded as a maintenance cost. Examples include: all reoccurring maintenance contracts and one- time maintenance contracts. Also, include the cost of repair parts, laptop batteries, tool kits, video cards, hard drives, cleaning kits, memory chips, and power supplies with a useful life of one year or less.

**440 RENTALS**

Costs for rental or leasing of land, buildings, equipment, and vehicles. Record expenditures to the following sub-accounts.

**441 Rental of Land and Buildings**

Expenditures for renting or leasing land and /or buildings from an independent third party for both temporary and long-term use.



**442 Rental of Equipment**

Expenditures for leasing or renting of equipment for both temporary and long-term use .

**443 Rental from Capital Subsidy – Intermediate Unit Leases (State Supported)** Expenditures for lease payments for which the intermediate unit received capital subsidy from the Commonwealth of PA as recorded in Account 7130, Capital Subsidy.

**444 Rental of Vehicles**

Expenditures for leasing or renting of vehicles for both temporary and long-term use. This includes bus and other vehicle rental when operated by a local LEA.

**448 Lease / Rental of Hardware and Related Technology Services**

Record here the lease / rental costs incurred for mainframe computers, mini-computers, micro / personal computers, electronic office machines, multi-use copiers, printers, dial- up, and dedicated leased communication lines and modems and other communication devices such as: front-end processors, terminals, concentrators, tape cleaners, tape drives, multi-plexors, cable television, and all auxiliary and peripheral equipment. Do NOT include maintenance on these items in this category. Maintenance costs on these items should be recorded to object 438.

**449 Other Rentals**

Expenditures for rentals not classified elsewhere in the 400 series of objects.

**450 CONSTRUCTION SERVICES**

Expenditures for constructing, renovating, and remodeling buildings or infrastructure paid to contractors. Also include costs for nonpermanent site improvements such as fencing and walkways related to buildings and building sites.

**460 EXTERMINATION SERVICES**

Expenditures for extermination services not provided by LEA personnel.

**490 OTHER PURCHASED PROPERTY SERVICES**

Expenditures for purchased property services not classified elsewhere in the 400 series of objects and not provided by LEA personnel. Include here building permit fees paid directly by the LEA (those not included with payments to a contractor as part of a building project.)

**500 OTHER PURCHASED SERVICES**

Amounts paid for services not provided by LEA personnel but rendered by organizations or personnel, other than Professional and Technical Services and Purchased Property Services. (Charges are not recorded to this account but to the following sub-accounts.)

**510 STUDENT TRANSPORTATION SERVICES**

Expenditures for transporting pupils to and from school and / or other school related activities. (Charges are recorded to the following sub-accounts).

**511 Student Transportation Services From Another LEA Within The State** Payments to another LEA within the state for the purpose of transporting pupils to and from school and / or school related activities.

**512 Student Transportation Services from Another LEA Outside the State** Payments to another LEA outside the state for transporting pupils to and from school and / or school related activities.

**513 Contracted Carriers**

Payments for contractual agreements to operate school buses, vans, and other motor vehicles to transport pupils for the LEA; including parents who transport children. Also, record expenditures to public carriers which transport pupils under contract when the vehicles are not being used concurrently by the general public. **Include here the cost of fuel purchases for use by your contracted carrier.**

**514 Board and Lodging in Lieu of Transportation**

Payments for board and lodging in lieu of transportation.

**515 Public Carriers**

Payments for the transportation of pupils to and from school and / or school related activities via public carriers in vehicles that are being used concurrently by the general public, regardless of whether payment is made to the carrier or fares are furnished to pupils.

**516 Student Transportation Services From The IU**

Amounts withheld from your Basic Instruction Subsidy for transportation of pupils to and from school and / or school related activities as included in the Individualized Education Plan (IEP).

**519 Student Transportation Services From Other Sources**

Payments for the transportation of pupils to and from school and / or school related activities to sources not classified elsewhere in the 510 series of objects.

**520 INSURANCE – GENERAL**

Expenditures for insurance coverage except employee benefits. (Charges are not recorded to this account but to the following sub-accounts.)

**521 Fire Insurance**

Expenditures for fire insurance premiums covering the loss of LEA property from fire, including costs for appraisals of school property for fire insurance purposes. Also, record fire loss expenditures made in lieu of fire insurance. (Section 2561 requires separate reporting of fire insurance premiums.)

**522 Automotive Liability Insurance**

Expenditures for public liability, medical care, and other automotive liability insurance.

**523 General Property and Liability Insurance**

Expenditures for general property and liability insurance coverage. Expenditures for losses in lieu of insurance are also recorded in this account.

**524 Other Pupil Transportation Insurance**

Expenditures for property and liability insurance coverage for the pupil transportation program including insurance on pupil transportation garages and other facilities or equipment owned or operated by the LEA, but excluding automotive liability insurance. Expenditures made in lieu of such insurance are also recorded in this account.

**525 Bonding Insurance**

Expenditures for bonds guaranteeing the LEA against losses resulting from the action of the treasurer, tax collector, employees or other personnel of the LEA. Also, include expenditures made in lieu of a bond.

**529 Other Insurance**

Expenditures for insurance coverage not classified elsewhere in the 520 series of objects.

**530 COMMUNICATIONS**

Expenditures for services provided by persons or businesses to assist in transmitting and receiving messages or information. This account includes telephone, postage, and postage machine rental.

**538 Transport / Telecommunication Services**

Expenditures associated with transport / telecommunications services. These services represent third-party or outsource requirements to support the technology infrastructure. Include charges incurred for transmitting receiving digital, analog or hybrid communications. Examples include: installation and use of dedicated phone lines and service used for voice / video / data transmission, internet services, cable television lines (transport service), paging, satellite, all other one-time installation charges, ISDN, faxing, telephone service, wireless phone service, and cable channel subscriptions.

**540 ADVERTISING AND PUBLIC RELATIONS**

Advertising - The costs of advertising media and corollary administrative costs. Advertising media include magazines, newspapers, radio, and television, direct mail, exhibits, electronic or computer transmittals, and the like. Public Relations includes community relations and means those activities dedicated to maintaining the image of the non-Federal entity or maintaining or promoting understanding and favorable relations with the community or public at large or any segment of the public.

**541 Advertising Related to Federal Grant Awards**

**Include costs that are allowable under 2 CFR Chapter I, Chapter II, Part 200.421.** Allowable costs include - the recruitment of personnel required by the non-Federal entity for performance of a Federal award; the procurement of goods and services for the performance of a Federal award; The disposal of scrap or surplus materials acquired in the performance of a Federal award except when non-Federal entities are reimbursed for disposal costs at a predetermined amount; Program outreach and other specific purposes necessary to meet the requirements of the federal award.

**542 Public Relations Related to Federal Grant Awards**

**Include costs that are allowable under 2 CFR Chapter I, Chapter II, Part 200.421.** Allowable costs include - costs of communicating with the public and press pertaining to specific activities or accomplishments which result from performance of Federal awards. (these costs are considered necessary as part of the outreach effort for the Federal award); costs of conducting general liaison with news media and government public relations officers, to the extent that such activities are limited to communication and liaison necessary keep the public informed on matters of public concern, such as notices of funding opportunities, financial matters, etc.

**549 Other Advertising/Public Relations**

**Include costs that are UNALLOWABLE under 2 CFR Chapter I, Chapter II, Part 200.421.**

Costs for activities listed above that were not related to a federal grant award; all advertising and public relations costs other than as specified above; costs of meetings, conventions, convocations, or other events related to other activities of the entity; costs of displays, demonstrations, and exhibits; costs of meeting rooms, hospitality suites, and other special facilities used in conjunction with shows and other special events; salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations and providing briefings; cost of promotional items and memorabilia, including models, gifts, and souvenirs; costs of advertising and public relations designed solely to promote the non-Federal entity.

**550 PRINTING AND BINDING**

Expenditures for printing and binding according to specifications of the LEA. This includes the design and printing of forms and posters as well as printing and binding of LEA publications.

**560 TUITION**

Expenditures to reimburse other educational agencies for educational services provided to students residing in your district. **Do not record payments to intermediate units or consultants as Tuition.** To do so will have an adverse effect on your school's tuition rates.

**561 Tuition to Other School Districts Within The State**

Expenditures for service rendered by other School Districts within the State.

**562 Tuition to Pennsylvania Charter Schools**

Expenditures to reimburse Pennsylvania charter schools and cyber charter schools for educational services provided to students attending the charter school. **Include in this object payments to charter schools via deductions from subsidy payments, and PSERS delinquencies paid by a school district on behalf of a charter school.**

**563 Tuition to Nonpublic Schools**

Expenditures for services rendered by private schools.

**564 Tuition to Career and Technology Centers/Area Vocational Technical Schools**

Expenditures for services rendered by a career and technology centers, area vocational technical schools, and/or special program jointures. **This includes tuition, transportation, authority rentals, capital outlay and all other payments to an CTC/AVTS regardless of purpose.**

**565 Unassigned**

**566 Tuition to Institutions of Higher Education and Technical Institutes**

Expenditures for services rendered by institutions of higher education, including technical institutes and Community Colleges. Also, record here payments to the Board of Trustees and state university laboratory schools.

**567 Tuition to Approved Private Schools (APS) and PA Chartered Schools**

Payments for students attending Approved Private Schools, and the PA Chartered Schools for the deaf and the blind.

**568 Tuition to Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers**

Payments for students attending Private Residential Rehabilitative Institutions (In-State) and Detention Centers. Include in this account tuition paid for Alternative Education Programs.

**569 Tuition – Other**

Expenditures for services rendered by other educational agencies not specified elsewhere in the 560 series of objects.

**570 FOOD SERVICE MANAGEMENT**

Contracted expenditures for the operation of a local food service facility by other than employees of the LEA.

**571 Food Service Management – Food Costs**

Expenditures for food costs paid to a food service management company, another LEA, or another provider. If a flat fee per meal served is charged, use this account. However, if each element of cost is detailed by the provider, charge only food costs to this account, charge other costs to account code 572.

**572 Food Service Management – Non-Food Costs**

Expenditures for non-food costs paid to a food service management company, another LEA, or another provider.

**580 TRAVEL**

Expenditures for transportation, meals, lodging, and associated expenses incurred by staff members or students traveling on behalf of the LEA. Per diem in lieu of reimbursement of actual expenses is also charged here. Include in this object travel to and from conference sites. Training fees and associated training costs should be recorded to object 324.

**590 MISCELLANEOUS PURCHASED SERVICES**

Purchased services other than those described elsewhere in the 500 series of objects. (Expenditures may be charged to the following sub-accounts).

**591 Services Purchased Locally**

Expenditures for services purchased locally not otherwise classified in the 300, 400 or 500 series of objects.

**592 Services Purchased From Another LEA Within The State**

Expenditures for services purchased from another LEA within the State not otherwise classified. Examples include nursing, data processing, and guidance services.

**593 Services Purchased From Another LEA Outside The State**

Expenditures for services purchased from another LEA outside the State not otherwise classified.

**594 Intermediate Units Payment by Withholding for Institutionalized Children's Programs - Special Classes**

Amounts withheld from your Basic Education Funding for Intermediate Unit administered and operated Institutionalized Children's Programs for students with disabilities.

**595 Intermediate Unit Payments by Withholding**

Amounts withheld from your Basic Education Funding for general operating support of your intermediate unit. **This code is to be used with function 2910.**

**596 Direct Payments to Intermediate Units**

Payments made directly to your intermediate unit for general operating support. **Contracted educational services (instructional) should be coded to object 322 rather than here.**

**597 Direct payments to Intermediate Units for Institutionalized Children's Program**

Expenditures for Institutionalized children's programs special classes paid directly to an IU.

**599 Other Miscellaneous Purchased Services**

Expenditures for other miscellaneous purchased services not classified elsewhere in the 500 series of objects.

**600 SUPPLIES**

Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorate in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. (Charges are not recorded to this account but to the following sub-accounts.)

**610 GENERAL SUPPLIES**

Expenditures for all supplies (other than those listed below) acquired for the operation of the LEA, including freight and cartage. Consumable teaching and office items such as paper, pencils, forms, postage, blank diskettes, blank CD-ROMs, blank videotapes, and other supplies of relatively low unit costs, necessary for instruction and / or administration should be included in this category. **Also include here the cost of food utilized within a culinary educational program.** (A more specific classification is achieved by identifying the function chargeable.)

**618 ~~Administrative Software, Licensing Fees, and Supplies Deleted~~**

Beginning in 2016-17: All technology related supplies and fees should be coded to object 650.

**620 ENERGY**

Expenditures for energy consumed by the LEA. (Expenditures may be charged to the following sub-accounts.)

**621 Natural Gas**

Expenditures for gas utility services from a private or public utility company.

**622 Electricity**

Expenditures for electric utility service from a private or public utility company.

**623 Bottled Gas/Propane**

Expenditures for bottled gas such as propane. Also include propane bus fuel.

**624 Oil**

Expenditures for bulk oil purchases normally used for heating.

**625 Coal**

Expenditures for raw coal purchases normally used for heating.

**626 Gasoline**

Expenditures for gasoline purchased in bulk or periodically from a gasoline service station.

**Purchases for your contracted carrier should be charged to object code 513, Contracted Carriers.**

**627 Diesel Fuel**

Expenditures for diesel fuel. **Purchases for your contracted carrier should be charged to object code 513, Contracted Carriers.**

**628 Steam**

Expenditures for steam from a private or public utility company.

**629 Other Fuels**

Expenditures for other energy not classified elsewhere in the 620 series of objects.

**630 FOOD**

Expenditures for food used in the school Food Service Program and other programs that allow food expenditures. Food utilized within a culinary educational program should be recorded to object 610. (Charges are not recorded to this account, but to the following sub- accounts.)

**631 Food**

Expenditures for food and related costs such as storage and transportation for student meals. Do not include food and related expenses that are more appropriate in one of the sub-accounts listed below.

**632 Milk**

Expenditures for milk purchased including related costs such as storage and transportation.

**633 Donated Commodities**

The market value of all commodities donated to the Food Service Program.

**634 Snacks**

Expenditures for food purchased for student snacks, not including milk.

**635 Meals / Refreshments**

Expenditures for non-instructional food / refreshments purchased for in-service, motivational or award meetings, or snacks during testing such as PSSA's.

**640 BOOKS AND PERIODICALS**

Expenditures for books, textbooks, and periodicals prescribed and available for general use, including any reference books. This category includes the cost of workbooks, textbook binding or repairs, as well as textbooks, which are purchased for resale or rental. Also recorded here are costs of binding or other repairs to school library books. (A more specific classification is achieved by identifying the function chargeable.) School library books should be capitalized if their useful life exceeds one year, and their cost exceeds your school's capitalization policy.

**650 SUPPLIES & FEES – TECHNOLOGY RELATED**

Technology related supplies include supplies that are typically used in conjunction with technology related hardware or software, such as CDs, flash drives, parallel cables, E- readers, Kindles and iPads that fall below the capitalization policy established by the LEA. Include expenditures associated with software for educational and administrative purposes, on-line course work, reference materials and educational services, such as Scholastic or Classroom Connect. Also, record all software licensing fees and related costs incurred to acquire the materials in this category. Note: Expenditures for purchases that exceed the capitalization policy established by the LEA and with useful lives that extend beyond a single reporting period should be recorded to the appropriate 700 object code.

**700 PROPERTY**

Expenditures for the acquisition of fixed / capital assets, including expenditures for land or existing buildings and improvements of grounds; initial equipment; additional equipment and replacement of equipment. (Charges are not recorded to this account but to the following sub-accounts.)

**710 LAND AND IMPROVEMENTS**

Expenditures for the purchase of land, land improvements and related professional services. Purchases of air rights, mineral rights, and the like are recorded here. Expenditures for the improvement of sites and adjacent ways after acquisition consisting of work such as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers, and storm drains, installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems; and demolition work are recorded here. Also, recorded in this account are special assessments against the LEA for capital improvements such as streets, curbs, drains, and water systems.

**720 BUILDINGS**

Expenditures for acquiring existing buildings. This object code is used with the original entry required when recording a capital lease purchase of an existing building for the expenditure reflecting the present value of the minimum lease payments. Subsequent principal and interest payments on the capital lease are recorded in the appropriate 900 and 830 object codes.

Note: Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilation systems, fire protection systems, and other service systems in existing buildings are recorded under object 450. Buildings built and alterations performed by the LEA's own staff are charged to objects 100, 200, 610, and 750, as appropriate. Object 720 is used with governmental funds and expenditure function 4500 only. Object 450 expenditures should also be capitalized if they meet the LEA's capitalization threshold policy.



**740 DEPRECIATION**

The portion of the cost of a capital asset that is charged as an expense during a particular period. (Expenditures may be charged to the following sub-accounts, if the breakout is desired by the LEA.)

**741 Non-federally Funded Food Service Depreciation**

Depreciation on equipment acquired with funds other than from the Federal Government.

**742 Federally Funded Food Service Depreciation**

Depreciation on equipment acquired with funds provided by the Federal Government.

**749 Other Depreciation Or Use Charges**

Depreciation or other usage charges not applicable to the Food Service Program.

**750 EQUIPMENT – ORIGINAL AND ADDITIONAL**

Expenditures for original and additional equipment. Original and additional equipment acquisitions built into site or building are used only with the 4000 function. Other equipment acquisitions are coded according to the appropriate function. (Do not record to this object.)

**~~751 Non-Capital Equipment – Original and Additional – Deleted~~**

Beginning in 2016-17: equipment expenditures that do not meet your LEA's Board approved capitalization policy should be coded as supplies in the 600 object code series.

**752 Capitalized Equipment – Original and Additional**

Expenditures for equipment that has a useful life that extends beyond the current fiscal reporting period, and meets the LEA's Board approved capitalization policy.

**~~757 "Non-Capital" End User Equipment and Related Hardware / Software Purchases – Original – Deleted~~**

Beginning in 2016-17: equipment expenditures that do not meet your LEA's Board approved capitalization policy should be coded as supplies in the 600 object code series.

**756 Capitalized Technology Hardware and Equipment - Original**

Expenditures for technology related hardware and equipment. This category includes the original purchase of electronic information systems equipment and hardware with useful lives that extend beyond the current reporting period and that have an original cost that meets the LEA's Board approved capitalization policy. Include here items such as network equipment, servers, PCs, printers and other peripherals.

**758 Capitalized Technology Software - Original**

Expenditures associated with the original purchase of software with useful lives that extend beyond the current reporting period and that have an original cost that meets the LEA's Board approved capitalization policy.

**760 EQUIPMENT – REPLACEMENT**

Expenditures for replacement equipment. Replacement acquisitions for equipment built into site or building are used only with the 4000 function. Other replacement equipment acquisitions are coded according to the appropriate function.

**~~761 Non-Capital Equipment Replacement Deleted~~**

Beginning in 2016-17: equipment expenditures that do not meet your LEA's Board approved capitalization policy should be coded as supplies in the 600 object code series.

**762 Capitalized Equipment - Replacement**

Expenditures for replacement equipment that has a useful life that extends beyond the current fiscal reporting period, and meets the LEA's Board approved capitalization policy.

**766 Capitalized Technology Hardware and Equipment - Replacement**

Expenditures for technology related hardware and equipment replacement. This category includes the purchase of electronic information systems equipment and hardware with useful lives that extend beyond the current reporting period and that have an original cost that meets the LEA's Board approved capitalization policy. Include here items such as network equipment, servers, PCs, printers and other peripherals.

**~~767 Non-Capital End User Equipment and Related Hardware and Software Purchases and Upgrades / Replacements Deleted~~**

Beginning in 2016-17: equipment expenditures that do not meet your LEA's Board approved capitalization policy should be coded as supplies in the 600 object code series.

**768 Capitalized Technology Software - Replacement**

Expenditures associated with the replacement of software with useful lives that extend beyond the current reporting period and that have an original cost that meets the LEA's Board approved capitalization policy.

**770 AMORTIZATION EXPENSE**

The portion of the cost of an intangible asset that is charged as an expense during a particular period.

**780 INFRASTRUCTURE ASSETS**

Record expenditures for long lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than other capital assets. Examples are roads, bridges, tunnels, and sewer systems.

**781 Non-technology Infrastructure assets**

Record costs for infrastructure assets that are not part of the technology infrastructure of your entity. Buildings are not part of your infrastructure.

**788 Technology Infrastructure**

Record expenditures here for the purchase of the technology infrastructure. The technology infrastructure is the relatively permanent system of cables and equipment within a building. Its components are generally built into the walls, ceilings or closets. It should represent anything that is used to "move data around." The network infrastructure supports the transfer, exchange, and manipulation of data and information. Some examples include: bridges, network switches, telephone switches, network modems, cable modems, connectors, wall mounts, wall jacks / plates, and other items such as teleconference infrastructure (bridges).

**790 OTHER PROPERTY**

Acquisitions of capital assets not classified elsewhere in the 700 series.

**800 OTHER OBJECTS**

Amounts paid for expenditures not otherwise classified in objects 100 through 700. (Charges are not recorded to this account but to the following sub-accounts.)

**810 DUES AND FEES**

Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered (e.g. bank fees and purchasing agent fees). **Do not record conference fees to this account. Record debt issuance fees to this object within Function 2390.**

**811 Membership Fees**

Professional Membership fees (i.e. associations, organizations, etc)

**820 CLAIMS, JUDGMENTS AND PENALTIES AGAINST THE LEA**

Expenditures from current funds for all claims, judgments and penalties against the LEA. Expenditures for judgments against the LEA resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due. Lawsuit settlements should be coded to Function 2310. Include in this object code amounts related to arbitrage rebate expenses and IRS penalties.

**830 INTEREST**

Expenditures for interest on notes, bonds, lease-purchase agreements and short term borrowings. All interest on short term borrowing is coded to function 2519. (Charges may be recorded to the following sub-accounts, if the breakout is desired by the LEA.)

**831 Interest – Loan and Lease-Purchase Agreements**

Expenditures for interest on loans and lease-purchase agreements.

**832 Interest – Serial Bonds**

Expenditures for interest on bonds as it becomes due.

**833 Interest – Revenue/Tax Anticipation Loans**

Expenditures for interest on revenue/tax anticipation loans.

**839 Interest – Other Obligations**

Expenditures for interest on obligations not classified elsewhere in the 830 series of accounts.

**840 CONTINGENCY**

This account is provided for the budgeting of appropriations. Expenditures to be paid from the contingency should be charged to the appropriate function and object.

**850 Unassigned****860 DONATIONS TO MUNICIPAL AND COMMUNITY SERVICE ORGANIZATIONS**

Amounts donated by the LEA for community services such as: recreation, civic, public library, custody, and child care, welfare or other community services.

**870 DONATED SERVICES**

The value of services donated to the LEA. (This account is used only in the Food Service Program.) Note: Donated commodities are coded to object 633.

**880 REFUNDS OF PRIOR YEARS' RECEIPTS**

Expenditures of the General Fund for refunds of taxes, tuition, transportation charges, or any other refunds of money received prior to the current fiscal year that now constitutes debt or is an adjudged liability and must be repaid. See Accounting Bulletin #99-1 for more information on recording refunds.

**890 MISCELLANEOUS EXPENDITURES**

Expenditures for goods or services not properly classified elsewhere in the 800 series of accounts.

**891 Other Miscellaneous Expenditures**

All miscellaneous expenditures not classified elsewhere in the 890 series of accounts

**892 PA State Imposed Fines**

Fines and penalties imposed on LEAs by State agencies for non-compliance issues

**893 Scholarships****894 Student Fees for Instruction Related Events**

Fees for entrance or admission to events such as Science Fair

**899 Pass-Thru Funds**

A grantee / subgrantee (receiving entity), such as an IU, SD, AVTS or a consortium should use this object to record expenditures for pass-thru funds that they will pass on to a subrecipient. Intermediate units should also use this object to record PRRI money they receive and pass to a PRRI. This object is only used with functions 1807 and 2990.

**900 OTHER USES OF FUNDS**

This series of codes is used to classify transactions which record redemption of principal on long-term debt, authority obligations, fund transfers, and transfers to component units (as defined by GASB Statement #14). Charges are not recorded to this account but to the following sub-accounts.

**910 REDEMPTION OF PRINCIPAL**

Outlays from current funds to retire principal of debt service, serial bonds, long term loans, and lease-purchase agreements. **Principal payments on Authority Building Obligations should be coded to object 920.** *Note: Payments to an AVTS/CTC for the member school's portion of the AVTS/CTC debt is coded to 1390-564.* (Charges may be recorded to the following sub-accounts, if the breakout is desired by the LEA.)

**911 Loans and Lease-Purchase Agreements – Principal Payments**

Outlays for redemption of the principal of long term loans and lease-purchase agreements.

**912 Serial Bonds – Principal Payments**

Outlays for redemption of the principal of serial bonds.

**919 Other Obligations – Principal Payments**

Outlays for redemption of the principal for long term obligations other than authority building obligations, and those not included elsewhere in the 910 series of accounts.

**920 AUTHORITY OBLIGATION PRINCIPAL PAYMENTS**

Outlays to retire the principal of obligations of the LEA to the State Public School Building Authority or to a Municipal Authority under the terms of the agreement or contract between such authority and the LEA. Interest payments applicable to authority obligations are coded to object 830. *Note: Payments to an AVTS/CTC for the member school's portion of the AVTS/CTC debt is coded to 1390-564.*

**930 FUND TRANSFERS**

Includes all interfund and intrafund transfers of money. Intrafund transfers are eliminated for external financial reporting purposes with the exception of Intermediate Unit general fund intrafund transfers between programs which are reported on the Annual Financial Report – PDE-2056.

**931 Capital Reserve Fund Transfers Applicable to Fund 31**

Transfers of money from the General Fund to a Capital Reserve Fund (Fund 31) established under the provision of Section 690 or Section 1850 of the Public School Code. Such transfers applicable to Section 690 must correspond with the taxes received under a special levy made for the purpose of financing a school building project(s) that has been approved by the Department of Education for construction within five years from the date of approval. This code is to be used with function 5230 only.

**932 Capital Reserve Fund Transfers Applicable to Fund 32**

Transfers of money from the General Fund to a Capital Reserve Fund (Fund 32) established under the provisions of Act 145 of 1943 (Purdon's 53 § 1431) referred to as Section 1431 of the Municipal Code. Transfers under Section 1431 are made from resources that have been accumulated under the general tax levy, and are subject to legal restrictions. This code is to be used with function 5230 only.

**933 Athletic Fund Transfers**

Transfers of money to an Athletic Fund reported as Fund 29.

**934 Restricted Indirect Cost Allocation**

Indirect costs are overhead expenditures / expenses incurred by one program or activity for the benefit of other programs or activities. Actual restricted indirect cost expenditures will be recorded in the fund / program or activity directly incurring the expenditure and are commonly recorded to subfunctions 2300, 2500 or 2800. Use object 934 to record the allocation of restricted indirect costs between funds or programs. The allocation of restricted indirect costs is NOT an expenditure, and therefore must be eliminated for interim or annual financial reporting purposes. (This object is generally used with 5200.)

### **938 General Administrative Overhead Allocation**

General administrative overhead costs are overhead expenditures / expenses incurred by one program or activity for the benefit of other programs or activities. General administrative overhead expenditures will be recorded to expenditure subfunctions and objects in the fund / program or activity directly incurring the expenditure. Use object 938 to record the allocation of general administrative overhead allocation between funds and / or programs. The allocation of general administrative overhead is NOT an expenditure, and therefore, must be eliminated for interim or annual financial reporting purposes. Examples of transactions recorded here include: general indirect costs, overhead or administrative expenditures / expenses recorded as direct costs to another program or activity, but allocated to a second program or activity for reporting purposes. Restricted indirect costs should be recorded to object code 934 not object code 938.

### **939 Other Fund Transfers**

All transfers of money from one fund to another not previously included above in objects 931, 932 or 933. (Include all operating transfers. Do not include residual equity transfers.) Also used to account for all intrafund transfers which are eliminated for external financial reporting purposes with the exception of Intermediate Unit general fund intrafund transfers between programs which are reported on the Annual Financial Report – PDE-2056.

### **940 TRANSFERS TO COMPONENT UNITS**

Transfers of money from an LEA determined to be a primary government to a component unit of the LEA. Please review the definitions of “Component Unit” and “Primary Government” contained in GASB Statement #14 before utilizing this account code. **The Commonwealth of PA, other funds of the LEA and student activity groups do not meet the GASB definition of primary governments or component units of the LEA.**

### **950 TRANSFERS TO PRIMARY GOVERNMENT**

Transfers of money from a component unit to their primary government. Please review the definitions of “Component Unit” and “Primary Government” contained in GASB Statement #14 before utilizing this account code. **The Commonwealth of PA, other funds of the LEA and student activity groups do not meet the GASB definition of primary governments or component units of the LEA.**

### **990 MISCELLANEOUS OTHER USES OF FUNDS**

Uses of funds not classified elsewhere in the 900 series of accounts. **Include here bond discounts within function 5150, and swap termination fees within function 5110.**

**DEBT**

**POST ISSUANCE COMPLIANCE**

(section 180)

## **POST-ISSUANCE COMPLIANCE**

**General Information:** The West Chester Area School District (the “District”) recognizes that it has certain post-issuance compliance responsibilities when it issues tax exempt bonds (“bonds”). These responsibilities include record retention, compliance with arbitrage rebate and yield restriction laws, and other related compliance issues. This procedure formalizes the existing practices, designates responsible parties and defines the documentation of this process.

The responsibility for post issuance compliance for bond issues ultimately rests with the District’s Director of Business Affairs. The Director of Business Affairs will identify additional Business Office employees that will be responsible for each of the procedures. The Director of Business Affairs is responsible for ensuring an adequate succession plan for transferring post-issuance compliance responsibility when changes in staff occur.

### **Guidelines:**

#### ***Issuance of Bonds***

When bonds are issued, the Business Office is responsible for the following:

1. Obtaining and storing a closing book, binder, CD or electronic copy of the relevant and customary transaction documents.
2. Confirming that bond counsel has filed the applicable information reports, Forms 8038-G and 8038-CP, for each bond issue with the IRS on a timely basis.
3. Coordinating receipt and retention of relevant books and records with respect to the investment and expenditure of the proceeds of related bonds.

#### ***Use of Debt Proceeds***

1. The proceeds of the bonds, with any interest earnings, will be used as indicated in the original issuance documents or, with the advice of bond counsel, as may be otherwise permitted. Upon completion of all projects, residual funds may be used for arbitrage rebate or payment of up to one year’s principal and interest payments, unless otherwise required by the tax rules based on advice of bond counsel.
2. For new project financings, the expenditure of bond proceeds shall be accounted for in a separate Capital Projects fund. The expenditure of interest earnings on bond proceeds will be accounted for in a Capital Reserve fund.

#### ***Private Use of Financed Facilities***

Private business use is defined in Treasury Regulations Section 1.141-3. There shall be no private business use arrangements with private entities beyond the permitted *de minimis* amount unless cured by remedial action under Treasury Regulations Section 1.141-12. Possible examples of private use are:



1. Sale of financed facilities
2. Lease of financed facilities
3. Nonqualified management or service contracts related to financed facilities
4. Contracts involving “special legal entitlements” (such as naming rights or exclusive provider arrangements) granted to a private person with respect to financed facilities

Any arrangement for the use of bond-financed facilities which could be construed as private business use will be reviewed by bond counsel prior to execution.

### ***Arbitrage***

The Business Office is responsible for monitoring and calculating arbitrage and compliance with specific arbitrage rules and regulations.

1. The District will contract with a third party, such as the District’s financial advisor, to provide an annual report, as of June 30, of any arbitrage and/or yield restriction liability.
2. Any arbitrage liabilities will be included in the annual audited financial statement.
3. The Business Office will maintain documentation on expenditures of bond proceeds and investment earnings.
4. The first installment of arbitrage rebate is due on the fifth anniversary of the bond issuance date plus 60 days or earlier if elected. Succeeding installments, if needed, are due every five years and following final redemption of the bonds. The Business Office is responsible to ensure that payment with Form 8038-T is made no later than 60 days after the applicable computation date.
5. The Business Office, with the third party, will monitor expenditures prior to semi-annual target dates for six-month, eighteen-month or twenty four month spending exceptions.
6. All records related to arbitrage and yield restrictions will be retained for six years beyond the final maturity of the bonds, or of any bonds issued to refund original new project bonds.

### ***Continuing Disclosure***

The District will provide ongoing disclosure in accordance with SEC rule 15c2-12.

1. Annually, the District’s audit will be made available on the District’s website and posted to EMMA (Electronic Municipal Marketing Access website established by the Municipal Securities Rulemaking Board). The District shall abide by any Continuing Disclosure Agreement or similar undertaking with respect to any issue of bonds for which continuing disclosure is required.

2. The Business Office will collaborate with bond counsel and the District's financial advisor to determine when material event notices are required with respect to bond issued. Notice will be posted to EMMA.

### ***Record Retention***

The Business Office is responsible for:

1. Maintaining general records relating to each bond issue, including the transcript of the bonds, for the life of the issue plus any refunding bonds issued plus six years.
2. Maintaining documentation evidencing expenditure of proceeds of the bonds.
3. Maintaining documentation regarding the types of facilities financed with the proceeds of the bonds, including but not limited to, whether such facilities are land, buildings or equipment, economic life calculations and information regarding depreciation.

### ***Bond Counsel/Training.***

Based on his or her experience, the Director of Business Affairs shall determine if Business Office employees that will be responsible for each of the procedures need to attend training in order to perform the duties above. The employees shall also periodically attend conferences, seminars or webinars at which current issues with respect to compliance with the rules of the Code applicable to tax-exempt obligations are discussed. The employees may also consult with bond counsel, request to attend such other training program or obtain such training materials as are reasonably required in order to permit the employees to perform the above duties.

# **DEPOSITS**

(section 190)

## DEPOSITS

### Activity and General Fund Deposits:

1. **ACTIVITY FUNDS** – money collected from students for field trips, assemblies, vending machines purchases, school store purchases, library book fairs, and other special activities.

*Note: Each building has its own “activity fund” stamp inscribed with the school name and the bank’s activity account number. The stamp is to be used to endorse the back of every check to be deposited into the ACTIVITY FUND before sending those checks to the bank (for secondary schools) or to the Business Office (for elementary schools).*

2. **GENERAL FUND** – (school budget) money collected for pupil fines, vandalism, lost textbooks, lost library books, parking, High School pre-school programs, culinary, and money collected for AP exams, summer school tuitions, and outdoor education program dues. **(Do not use the school endorsement stamp on checks to be deposited into the General Fund.)**

**All funds (Activity or General) must be deposited within 1 week of receipt.** Funds collected shall be presented to the building principal before the end of the school day, and the funds shall be safeguarded until deposited. The deposit shall be made as soon as possible, but no longer than 5 business days from the date received. When checks are held in classrooms or in the school office, untimely deposits are made resulting in checks that don’t clear because accounts are closed or have insufficient funds. Bank charges are then assessed to the school district and check issuer, and unnecessary time and expense is needed to resolve these issues. All “non-sufficient funds” checks will be returned to the person or school that initiated the deposit, and any bank fees will be charged to the corresponding fund deposit.

### **Instructions for Elementary Schools**

- The Business Office makes deposits for all elementary schools.
- Monies collected are sent to the Business Office via the mail messenger.
- All monies collected for field trips, assemblies, book fairs, etc. (ACTIVITY FUNDS) must be counted and verified by school staff before sending the deposit to the Business Office. Please count deposits twice to verify deposit amount. If a deposit contains hundreds of checks (examples are book fairs, outdoor education, and AP exams), break the large deposit into smaller deposits of 50-60 checks each.
- Separate checks from cash.
  1. **CHECKS** - Important: All Activity and General Fund checks should be made payable to WCASD. If desired, add the school name after WCASD. For example, WCASD/Henderson High School. **Checks should NOT be made payable to departments or programs.** If the check writer wants to memorialize the school department or program—please have the check writer use the check memo line. Each building has its own “activity fund” stamp inscribed with the school name and the bank activity account number. This stamp is to be used as an endorsement stamp on every check to be deposited to the ACTIVITY FUND before sending those checks to the Business Office. Total up the checks.
  2. **CASH** - separate currency by denominations (by 20’s, 10’s, 5’s, 1’s) and provide a total cash amount.

3. COINS –do **NOT** send large amounts of loose coins to the Business Office. For large amounts of coins, only full coin money wrappers will be accepted. Total up the wrapped coins. (Coin amounts of \$5.00 or less may be sent in a money envelope to the Business Office.)
4. ATTACH A DEPOSIT SUMMARY – list the total amount of the checks; the total amount of the cash; the total amount of the wrapped coins; then list the grand total of the entire deposit. Make sure the school name and the activity fund name and budget account number are on the deposit summary. Place deposits in the bank bag for pickup by the mail messenger.

### **Instructions for Secondary Schools**

The middle and high schools prepare their own ACTIVITY FUND deposits using:

1. Cash Receipt Form (2-part carbonless) – available from the Business Office
2. Cash Summary Form – available from the Business Office
3. Bank Deposit Slip for Activity Funds (3-part) – available from the Business Office

### **Cash Receipt Form**

The Cash Receipt Form (2-part carbonless and pre-numbered) to be used to deposit funds collected from students for field trips, assemblies, and other activities at the schools.

- At the top of the form: fill in the date, name of the person making the deposit, the total amount of the deposit, and signature of person approving the deposit.
- Check the block for your school and check the block marked, “activity funds.”
- Description: clearly identify the name and budget account number for the activity fund to be deposited. Also provide a full description of the deposit (magazine drive, trip fees, etc.)
- In the far right column, identify the total amount of checks, total amount of cash, and the total amount of wrapped coins; enter the grand total at the bottom of the column.
- Attach the original of the cash receipt form to a cash summary form (goes to the bank).
- Keep the other copy for the school office records.

### **Cash Summary Form**

The Cash Summary Form is used to credit the Activity Funds for receipts collected in your school. It is important that the correct amount(s) be listed. Each listing on this form must be supported by an attached pre-numbered cash receipt form (please see above).

- Enter your school name at the top.
- Enter the same date as on the cash receipt form and the bank deposit slip.
- Enter the cash receipt number(s) attached.
- Enter the activity fund name clearly (same as on the cash receipt form).
- Enter the total of each cash receipt attached in the amount column.
- Enter the grand total of all cash receipts listed on the cash summary form.
- The grand total must equal the total listed on the bank deposit slip.
- This cash summary form (with attached cash receipts) must be included in the deposit bag.

## **Bank Deposit Slip**

A book of 3-part deposit slips is available from the Business Office. Each 3-part deposit slip will show deposit to West Chester Area School District, Activity Fund, and Account Number which is the bank account number (not the school activity budget fund account number).

- Enter the date.
- Enter the amount of currency, the amount of wrapped coins, and the amount of checks (a calculator tape may be attached so that each check doesn't need to be recorded by hand).
- Enter the grand total
- Keep the yellow copy for school office records. Attach white and pink copies to the deposit and place in the bank deposit bag.

## **Instructions for Secondary Schools General Fund Deposits:**

1. ATTACH A DEPOSIT SUMMARY – (HS PRESCHOOL REVENUE, LIBRARY FEES, CULINARY FEES, PARKING FEES, AP EXAMS, OUTDOOR ED) list the total amount of the checks; the total amount of the cash; the total amount of the wrapped coins; and the grand total of the entire deposit. Make sure the school name and the general fund budget account number appear on the deposit summary. Secure deposit for pickup by the mail messenger.

## **Best Practices:**

- Review checks prior to deposit. The bank returns checks that have incomplete information. Checks must have the following information:
  - Current/recent date
  - Completed "Pay to the order of" line  
(Best practice is to complete with: WCASD/School Name)
  - Amount entered in numeric field
  - Legal line (written text must match amount appearing in numeric field). If the amounts differ, the legal line—the written text—represents the amount of funds to be withdrawn from the account holder's bank account.
  - SignaturePlease hold checks that are missing any of the information listed above. Send remaining checks to the bank/business office for deposit. Contact the check writer to correct check omissions, and then deposit the check. Please do not hold an entire deposit for problems that exist with one or two checks within a deposit.
- **Only checks deposited into the Activity Fund receive the school endorsement stamp.** Please do not stamp checks going into the General Fund, i.e., HS preschool revenue, library fees, book fees, culinary fees, parking fees, AP exam fees, and outdoor education fees.
- Please break large deposits into smaller deposits of 50 to 60 checks. Examples of large deposits: Library Book Fair, Outdoor Education, AP exam, and Parking deposits.
- Please double-check addition—count deposits twice to be sure count is accurate.

# **EXPENSE REPORTS**

(section 200)

## **EXPENSE REIMBURSEMENT POLICY**

It is the policy of the West Chester Area School District to reimburse personnel for certain expenses incurred in the interest of the school district. Employees are not expected to suffer financially in transacting school district business. Likewise, they are not expected to gain personally in these transactions. The reimbursed expenses are those items incurred only during approved time away from the building or those necessarily incurred in effectively carrying out job responsibilities in the matter to which the expenditure is related.

This policy covers reimbursement of all reasonable expenses incurred while on school district business, including attending school district educational meetings or conventions.

Commuting mileage from home to work is a non-reimbursable expenditure.

The Pre-Approval to Attend Educational Meetings form is to be completed and approved prior to any trip. (See section 200) This form is also used to request a cash advance. No cash advance will be issued for less than \$300.

The Expense Report form ([\*WCASD For Staff webpage\*](#), ***select Expense Report***) is used to claim reimbursement for travel or expenses incurred by an employee as follows:

1. For travel or expenses incurred under an approved travel authorization to meetings, workshops, conventions, seminars, etc.
2. Mileage incurred when conducting school business. This mileage must be submitted to the business office monthly, within one week of the end of the month for reimbursement.
3. Expenses such as meals, fees, parking expenses, tolls, etc. when on approved school business.
4. For other expenses paid by an employee conducting school business such as expenses of in-service meetings, etc.

All Expense Report forms must include back-up paperwork such as receipts. *Sales tax cannot be reimbursed to an employee because of the district's tax-exempt status. Also, employees are not permitted to use the district's sale tax number for any purchases that will later be reimbursed to them.* Each claimant must submit a separate Expense Report. If an expenditure covers 2 or more people, it should be annotated and explained.

Prompt payment of an employee's claim is based on the submission of a complete and accurate Expense Report (*original receipts attached*). All expense reports ***MUST BE SIGNED*** by the claimant and the claimant's supervisor and include the correct budget account code along with budget account code supervisor's signature, if different from claimant's supervisor.

Expense reports must have all receipts for which the person is claiming. These receipts should be attached to the expense report, before being submitted to A/P. In the case of an item or service that was paid for by check or credit card, a copy of the cancelled check or credit card statement **MUST BE ATTACHED**.



## INSTRUCTIONS FOR COMPLETING AN EXPENSE REPORT

It is the policy of the West Chester Area School District to reimburse personnel for certain expenses incurred in the interest of the school district. Employees are not expected to suffer financially in transacting school district business. Likewise they are not expected to gain personally in these transactions. The reimbursed expenses are those necessarily incurred in effectively carrying out their work and appropriate representation of the school district in the matter to which the expenditure is related.

This policy covers reimbursement of all reasonable expenses incurred while on school district business, including attending school district educational meetings or conventions.

When two or more employees on school district business jointly incur reimbursable expenses, each shall separately record his own share of such expenses.

**CAUTION**—Expenditures must be recorded at or near the time made. If this expense is not posted daily, then a daily diary must be used and the data transcribed to this report. Expense reports should be submitted monthly and not later than 30 days from when the expenses were incurred. Please make sure you utilize the current excel expense report.

Complete instructions are as follows:

1. Employee ID # and Name of Claimant: last name, first name, and initial are preferred.  
(for example – Smith, John J.)
2. Purpose of trip should be shown, e.g. attend NTM convention, travel to another district building location, etc.
3. School and/or Department must be completed for each expense report.
4. Budget code and account number to be charged for the expense.
  - a. Funds need to be available in the accounts
5. Dates for which expenses are being claimed must be shown.
6. List destination(s), e.g. Atlanta, GA; Richmond, VA; Penn State at Great Valley
7. For travel between locations that are not listed in either the In-District Mileage Worksheet or the Out-of-District Lookup Worksheet, attach google map(s) showing mileage between locations being claimed.
8. Commuting mileage from home to work is a non-reimbursable expenditure.
9. Receipts:
  - a. All lodging, meals and air travel must be supported by an itemized original receipt, regardless of amount and proof of payment.
    - i. Photocopies will only be accepted with a detailed reason as to why original is unavailable.
  - b. No amount will be reimbursed without proper supporting invoices.
  - c. Receipts for other transportation are required only, where they are readily available.
  - d. Other expenses including tolls must be supported by receipts.

10. Allowable Expenses

- a. The following are representative items allowable as reimbursable expenses within defined limits and with appropriate invoices, receipts and proof of payment:
  - i. Transportation
  - ii. Hotel Room
  - iii. Meals, including related tips (see 11.e.)
  - iv. Tolls
  - v. Tips, other than for meals
- b. Proof of payment
  - i. Should be in the form of copy of credit card receipt
  - ii. For Hotel costs must have bill reflecting \$0 balance due and either
    1. Credit cards statement
    2. Cancelled check
- c. Traveling expenses incurred by an employee with respect to his/her spouse or any other member of his family will not be authorized. If any member of an employee's family accompanies him/her on a trip, reimbursement for expenses will be calculated as if the individual had been traveling alone.
- d. Request for reimbursement of expenses not provided for in any of the foregoing categories may be entered with appropriate explanation in the space provided on the expense report for such purpose.

11. Every effort should be made not to exceed approved allowances for meals (refer to [#17 Preapproval and Preapproval to Attend Education Meetings](#)).

- a. Original itemized meal receipts are required to be submitted, regardless of amount.
- b. No amount will be reimbursed without proper supporting invoices and proof of payment.
- c. Reimbursement for lunch will only be allowed if attending a full-day conference/training where lunch is not provided.
- d. Alcoholic beverages are **not** reimbursable items and should **not** be included on receipts.
- e. Tips are capped at no more than 20% of total bill, excluding any alcoholic beverages.

12. Travel expenses should be detailed and original receipts used when available.

13. Use Notes, at bottom of form, to detail all expenses listed under "Other." Large or unusual expenses can also be clarified here for approver's review.

14. Use Note and Other column to claim reimbursement for expenses incurred while not in travel status, such as out-of-pocket expenses for in-service meetings and miscellaneous cash purchases of office or instructional supplies.

- a. You will **not be reimbursed for any Sales Tax** on these items.
- b. The district supplies/materials should be purchased through the purchase order process.
- c. Employee purchases should be done only when no other options are available.

15. Any employee purchases that an employee is submitting for reimbursement must be shipped to a West Chester Area School District building.

16. Original signatures of the claimant and approver must be obtained before the Expense Report is forwarded to the Business Office. Only 1 copy is required by the Business Office; a duplicate should be retained in your file. The approval signature should be of the cost center budget manager of the budget code used on the report.

17. Preapproval

- a. Prior to any trip, a "Pre-Approval to Attend Educational Meeting" form is to be completely filled out and approved as specified on the form. When no such approval is available, the required authorization shall be secured from the Director of Business Affairs.
- b. After approval, this form may be used to secure a cash advance. Complete instructions for use appear on the form. A copy of the "Pre-Approval To Attend Educational Meeting" form must be attached to the "Expense Report".

18. Cash Advance:

- a. The money received by an employee as a cash advance becomes his property. The employee thus owes the school district an equivalent amount and its loss for any reason becomes his responsibility.
- b. Employees will be required to repay any amount not accounted for as a proper expense. For this reason the amount of each requested cash advance should be not greater than will reasonably be required for the indicated purpose and not less than \$300.00.
- c. If a cash advance was issued, the exact amount of the advance must be entered in the reconciliation section of the Expense Report.
- d. Attach approved copy of the Preapproval to Attend Education Meeting form to Expense Report.
- e. Cash advances should be settled within one week after a trip is completed.
- f. No additional advance will be made while any are outstanding.

19. Reimbursement for conferences/trips is from the employee's home school/location to the conference and if round trip, back to the employee's home school/location.

20. If meals for a trip have been pre-paid by parents/chaperones prior to trip and an employee pays for the meals during the trip and claims reimbursement for the meals, please note on the expense report that the district has received payment from the parent's for their meals.

It is the district's practice to reimburse employees for the least expensive means of transportation to and from the airport. This is obviously automobile, or under certain circumstances, limousine service. If employees take a taxi to or from the airport, they are doing so at their own cost, and will be reimbursed by the district only for the normal mileage between West Chester and the place of public transportation.

This also applies to the destination city. An employee should, at all times, use the normally provided limousine services rather than the more expensive taxi services.

# **GIFT CARD PROCEDURE**

(section 210)

## **GIFT CARD PROCEDURE**

The gift card procedure applies to all funds within the West Chester Area School District, including but not limited to General, Activity, Trust and Agency funds.

- A) Gift Card means a stored value or similar instrument issued in lieu of cash or check. For purposes of this procedure, gift card includes gift certificates.
- B) The District prohibits the purchase of gift cards for employees, parents or volunteers.
- C) The District prohibits the purchase of gift cards for students as an award.
  - 1) Gift cards for a specific student or family may be purchased as part of the educational process with the prior approval of the Business Office.
    - a) Educational gift cards should be valued at \$25 or less unless a special exception is approved by the Business Office.

# **MAILING PROCEDURES**

(section 220)

## **GENERAL MAILING INSTRUCTIONS**

The school district operates a central mailroom. Mail is picked up and delivered daily when schools are in session.

During the summer, mail pick-ups are scheduled as follows:

*Elementary & Middle Schools:* Monday, Wednesday, and Thursday

*High Schools:* Monday thru Thursday

### **Important**

- No Personal mail is permitted.
- A three-day notice is REQUIRED on all large mailings (500 or more pieces) by calling #1037.
- Zip codes must be used on all out-going mail/packages.
- Please call the mailroom with any questions at #1037.

### **Procedures for Out-Going Mail**

- The upper right-hand corner of all envelopes must be free of staples, clips or pins.
- A building's return address must appear on all envelopes & packages.
- Large packages must be properly packed and sealed with plastic or reinforced tape (DO NOT USE scotch tape, string, twine or cord). If an item is being returned, attach a note stating what is in the package and its value.
- Open-ended envelopes MUST BE SEALED before sending them to the mailroom.

### **Procedures for Large Mailings/Bulk Mailing (500 Pieces)**

1. All envelope flaps MUST lay flat in order for them to be processed through the mailing machine.
2. SEPARATE sealed envelopes from unsealed envelopes.
3. All mail MUST be separated & grouped by ZIP CODES & BANDED.
4. Place all envelopes in the SAME direction.
5. Large mailings received on a Friday may not get processed until Monday.
6. A Bulk Mailing is any mailing with 500 pieces or more. Please follow above steps 1-4 and please give a 3 day notice.
7. Business size envelopes should be folded on the flap, not above the flap to fit large papers in them.

### **Certified Mail**

Please complete the green card provided for certified mail as instructed and secure it to the back of the envelope with transparent tape at both ends.

### **Billing for Postage Meter**

The postage meter has a built-in roll-printer that enables the mailroom to charge postage directly back to the specific school or department accountable for the expense. Expenses incurred on the meter are charged monthly to the respective locations. The only exceptions are: Business Reply and Pre-sorted Non-Profit Mail. These items are charge separately from the mail processed through the postage meter.

### **Third Class Bulk Mailing**

The district has special THIRD CLASS bulk mailing privileges provided by the U.S. Postal Service. Permit mailing enables the district to substantially reduce mailing costs in that mail meeting the requirements can now be mailed at a minimum rate per piece (price subject to postal rate changes).

In order to obtain these privileges, the district must comply with certain postal regulations. Envelopes indicating the district's return address and the non-profit permit are available in the Warehouse.

Sufficient time should be allowed for preparation and mailing by the district and the Postal Services as this is 3<sup>rd</sup> class mail.

### **Instructions for Bulk Mailing – Permit #7 – Special 3<sup>rd</sup> Class**

1. Must have a minimum quantity of 200 pieces.
2. Every piece/envelope must be identical in size, shape, and weight.
3. Each piece of Non-Profit Organization mail must be addressed as follows:

West Chester Area School District 782 Springdale Drive Exton, PA 19341	Nonprofit Org. U.S. Postage PAID West Chester, PA Permit No. 7
Name Address City, State ZIP CODE	

4. Please call #1037 for indicia stamps or questions.
5. Follow all other procedures for large mailings.



## **OUTSIDE CARRIER SERVICES: United Parcel Service, FedEx and FedEx Ground**

### **United Parcel Service - UPS**

United Parcel Service offers daily delivery and package pickup in the reception area at Central Office. Packages processed for UPS pickup must be taken to the Communications Technician at Central Office. All packages are to be securely sealed with clear packing tape and clearly labeled with the West Chester Area School District's address and the recipient's complete street address as UPS will not deliver to a P.O. Box. All other labels or markings on the packages need to be removed and/or crossed out using dark marker on the package(s) prior to coming over to Central Office to avoid any confusion with the processing system. In some instances the vendor will supply the District/sender with pre-printed return label(s). The label(s) need to be affixed to the package(s) and clear packing tape needs to cover the entire label. Package(s) coming from the schools can be given to the district mail courier who will deliver the package(s) directly to the Communications Technician. The Communications Technician will weigh, track and record package(s) into the UPS log book for billing and tracking purposes. When the UPS bill arrives, the Communications Technician will indicate on the bill the appropriate offices/schools that are accountable for the charges and in turn Accounts Payable will ask for the account codes to apply to the charges.

### **Federal Express**

FedEx is an express mailing service used by the district. FedEx envelopes/FedEx boxes and labels are available from the Communications Technician.

The sender must complete the label for the package(s). Give the package(s) with the completed shipping label to the Communications Technician, who will contact FedEx. The recipient's complete street address must be clearly noted on the label as FedEx will not deliver to a P.O. Box. All package(s) must be called into FedEx prior to 1:50 P.M. for the same day pick up to be eligible for next day delivery. When the FedEx bill arrives, the Communications Technician will indicate on the bill the appropriate offices/schools that are accountable for the charges and in turn, Accounts Payable will ask for the account codes to apply to the charges.

### **Federal Express Ground**

Federal Express Ground is a shipping company very similar to UPS but does not do daily pick-ups and will bill the district an \$18.00 per box pick up fee. We do on occasion receive shipments that have pre-paid return labels requiring Federal Express Ground be used for that particular pick-up. The recipient's complete street address must be clearly noted on the label as FedEx Ground will not deliver to a P.O. Box. In the event your package requires you to return the parcel and/or call FedEx Ground for pickup, first contact the Communications Technician. If you should call FedEx Ground and schedule a pick up, they will access an \$18.00 per package pick-up fee. To avoid their \$18.00 pick-up fee, give your parcel to the Communications Technician and when FedEx Ground comes in to Central Office and are dropping off a package/s they can then in turn take any of our Federal Express Ground packages with them FREE OF CHARGE.

# **PAYROLL**

(section 230)

## **PAYROLL PROCEDURES**

### **A) General Payroll Information**

Pay days are every other Wednesday (see ***Pay Schedule*** on left side of web page under [Administration/Departments/Business & Finance/Payroll](#)). Submission of time cards to Payroll is the Wednesday before pay day. All payments made to district employees for services rendered must be processed through the Payroll Department and will be included in their W-2 earnings.

The Internal Revenue Service regards any payment made to an employee, for all services unrelated to the employee's normal duties, as employee W-2 earnings.

All professional employee additional/extra payments should be on blue time cards and submitted to the Payroll Department according to instructions.

In addition to the normal payroll deductions, this department handles all the payroll deductions included in [Board Policy - Payroll Deductions 615AG1](#).

All payroll deduction forms can be can be downloaded from the payroll section of the District's website ([Administration/Departments/Business & Finance/Payroll](#)).

### **B) Time Clock – Custodial and Support Personnel**

The electronic system provides time clocks for employees to record all time worked. The electronic time tracking system will provide accurate and permanent records for possible review by wage-and-hour officials, and for the protection and benefit of the employee. All time worked, including overtime, will be recorded and approvals for payment on the electronic time tracking system. The electronic time tracking system will also show payments for holidays, personal days, vacations, sick days, etc.

- 1) Every custodial and support employee will be required to record his/her own time worked using the time clock provided. The custodial and support employees are defined as employees in the West Chester Area Education Support Professional Association Bargaining Unit and employees in the West Chester Service Support Professionals Bargaining Unit.
- 2) The payroll period consists of 2 weeks, beginning on alternate Wednesdays and ending on alternate Tuesdays.
- 3) Payday is the Wednesday following one week after the close of the pay period.
- 4) It is a job requirement that all custodial and support employees must clock in at the beginning of their work day and clock out at the end of the workday at their worksite. Under certain conditions, such as training at an offsite location, extracurricular events, etc., the employee should report time worked to their supervisor so that the time worked can be manually entered.
- 5) Other requirements and guidelines include:

- a) Employees are expected to clock in and clock out at their scheduled times
- b) Clock in/out times will be rounded to the nearest tenth of an hour.

Time Punched	Rounded To
7:54 AM	7:54 AM
7:55 AM	7:54 AM
7:56 AM	7:54 AM
7:57 AM	8:00 AM
7:58 AM	8:00 AM
7:59 AM	8:00 AM

Time Punched	Rounded To
8:00 AM	8:00 AM
8:01 AM	8:00 AM
8:02 AM	8:00 AM
8:03 AM	8:06 AM
8:04 AM	8:06 AM
8:05 AM	8:06 AM

Time Punched	Rounded To
8:06 AM	8:06 AM
8:07 AM	8:06 AM
8:08 AM	8:06 AM
8:09 AM	8:12 AM
8:10 AM	8:12 AM
8:11 AM	8:12 AM

- c) It is prohibited to abuse or take advantage of the time clock rounding system.
  - d) IN – Employees must clock IN at the start of the regular work schedule.
  - e) OUT – Employees must clock OUT at the end of the scheduled work hours.
- 6) Falsification, Tampering and Unauthorized viewing:

Due to the severity of the infraction below, there will be immediate discipline enforced up to and including termination for the following:

- a) Any attempt to tamper with the timekeeping hardware or software
- b) Punching in for an absent or late employee (“buddy punching”) or sharing log-in information
- c) Anyone interfering with the electronic system
- d) Unauthorized viewing of another employee’s time in the system

The supervisor and Human Resource Office will view the specific details of such an infraction, included but not limited to the above infractions, and will develop an appropriate response.

7) Clock Problems:

If an employee is unable to punch in or out because of a time clock malfunction or accidental oversight, it is the employee’s responsibility to immediately inform their supervisor. In this situation, the employee’s supervisor will manually clock the employee in or out. The supervisor will then notify the Payroll Office of any clock problems.

- 8) Employees will be paid overtime in accordance with their collective bargaining agreement and the Board’s policy. All overtime will be calculated and recorded through the electronic time tracking system. All overtime must be pre-approved by the principal or appropriate supervisor. Employees are to clock IN at the start and OUT at the completion of the authorized overtime when there is a break in service between regularly scheduled hours and overtime hours.
- 9) Any errors or omissions on the electronic time tracking system are to be immediately brought to the attention of the employee’s supervisor for correction.

- 10) Employees will be paid for time not worked (vacation, holidays, personal days, sick leave, etc.) in accordance with their respective collective bargaining agreements and Board policy.
- 11) The principal or supervisor is to approve the electronic timecard, authorizing payment for the time worked during the payroll period. The Payroll Department will not process timecards that are not approved by a principal or supervisor.
- 12) The employee's supervisor is to review the time card procedure with each employee and is responsible for seeing that they comply with the policy.
- 13) Federal, State, and local governments require payroll forms and electronic time cards to be filled out completely and accurately. IF THE ABOVE PROCEDURES ARE NOT FOLLOWED, TIME CARDS WILL BE RETURNED FOR CORRECTION OR ADDITIONS.

### **C) Professional Time Cards (Blue Time Cards)**

Professional time cards are to be used to record time worked by: librarians, homebound instructors; and for payments to teachers for the teacher programs: ex: curriculum writing and workshops, summer school, bus duty, coverage for Federal Programs, extra class coverage, extended athletic seasons, and extracurricular athletics, etc. Use the professional time cards as follows:

Use **BLUE** cards for all extra duty coverages. They can be printed on blue paper, double sided, flipped on short edge and can be found under [Administration/Departments/Business & Finance/Payroll](#)

Time cards are to be submitted in accordance with established time card submission dates (see **Pay Schedule** on left side of web page under [Administration/Departments/Business & Finance/Payroll](#))

#### **1) Procedures for Completing Professional Time Cards**

- a) Employee.# Fill in the Employee number of the employee to be paid
- b) Budget Code: Fill in appropriate budget code according to expenditure type.
- c) Name: Print Name (Last-First-Initial)
- d) Address: Print complete address. If this is a change, get the proper forms from the district website and submit them to the Human Resources Office.
- e) Date: Fill in for those days worked (month-day-year).
- f) Description: Complete in detail the justification for substitute or coverage as follows:
  - (1) If providing class coverage, give reason & name of person for whom you are covering.
  - (2) If the above is covering a professional position vacancy, give class/school & send time card to Director of Human Resources.
  - (3) Homebound Instruction – indicate the name of student receiving instruction.
  - (4) Federal Programs – identify specific program (Title I, Title II, etc.)

- (5) Supplemental Contract Payments – give the type of work such as bus duty, newspaper, yearbook, extended athletic season, etc.
- (6) Workshops – give the name of workshop or training such as curriculum writing, computer workshop, etc.
- (7) Miscellaneous Extra Duty – List specific extra duty such as IEP's, peer coaching, teacher induction or special project, etc.
- g) Building: Print name of building where work was performed.
- h) Time: Indicate hours worked if services are rendered on an hourly basis and cross out the word day.
- i) Totals: Total hours or days for each week and grand total.
- j) Signature: Sign time card and submit to immediate supervisor for approval and hourly rates, i.e. hourly teaching rate.
- k) Date: Fill in the date and have the supervisor sign the card.
- l) Second Approvers for Professional time card
  - (1) Bus Duty Director of Elementary or Secondary Education
  - (2) Class Coverage
    - (a) Regular Education Director of Human Resources
    - (b) Special Education/Gifted Director of Pupil Services
  - (3) Curriculum Workshops Supervisor providing training

Federal, State, and local governments require payroll forms and electronic time cards to be filled out completely and accurately. IF THE ABOVE PROCEDURES ARE NOT FOLLOWED, TIME CARDS WILL BE RETURNED FOR CORRECTION OR ADDITIONS.

#### **D) Extended School Year Payroll Guidelines**

District in-house extended school year (ESY) is held each summer. The in-house ESY program means only ESY programs that are held within school district buildings and does not include in-home tutoring services (See Summer Tutoring Payroll Guidelines).

The length of the District in-house program is determined annually by Special Education administrator. It should also be noted that some students may qualify for more or less than the annual length of the program as determined by their IEP team. Staffing for those instances will be addressed on an individual need basis.

This program is staffed by both certified teaching staff and hourly instructional assistants who chose to be employed during these summer hours.

##### **1) Payroll Information**

Pay days are every other Wednesday. Submissions of timecards are due to Payroll the Wednesday before pay day. Timecards for ESY must be approved by the appropriate Special Education ESY administrator(s) prior to submission to Payroll.

The Special Education administrator(s) will check hours calculated on timecards. If a discrepancy in the calculation of hours is found, the employee will be notified by the Special Education administrator(s), prior to the timecard being submitted to payroll. The discrepancy can be discussed at that time between the Special Education administrator(s) and the employee.

All employees working during ESY will be paid for no more than ½ hour prior to and a ½ hour following the students scheduled times, unless approved ahead of time by the Special Education administrator(s).

2) Teaching Staff (teachers, speech therapists and psychologists)

Teaching staff are to complete blue timecards for their ESY work only. If other work was completed in addition to ESY, a separate blue time card must be completed. ESY time cannot be combined with other duties on a timecard. Teaching staff will be paid at 80% of their hourly rate during ESY.

3) Instructional Assistants

Instructional assistants are required to clock in and out using the building time clock and should reflect ESY work only. Instructional assistants will be paid for the actual hours worked. Hours will be calculated in tenths of hours or 6-minute increments based on the scale below. Instructional assistants will be paid 100% of their hourly rate for time worked.

Time Punched	Rounded To
7:54 AM	7:54 AM
7:55 AM	7:54 AM
7:56 AM	7:54 AM
7:57 AM	8:00 AM
7:58 AM	8:00 AM
7:59 AM	8:00 AM

Time Punched	Rounded To
8:00 AM	8:00 AM
8:01 AM	8:00 AM
8:02 AM	8:00 AM
8:03 AM	8:06 AM
8:04 AM	8:06 AM
8:05 AM	8:06 AM

Time Punched	Rounded To
8:06 AM	8:06 AM
8:07 AM	8:06 AM
8:08 AM	8:06 AM
8:09 AM	8:12 AM
8:10 AM	8:12 AM
8:11 AM	8:12 AM

4) Leave Time

As the ESY calendar falls during the summer months, employees cannot use the leave time allotted for days during their normal 10-month work schedule. Therefore, all staff will be allotted one paid sick day during the ESY calendar. ESY staff will not be paid for any personal days and/or holidays that fall during the weeks of ESY, but will be allowed approved unpaid leave with permission ahead of time by the Special Education administrator(s).

**E) Direct Deposit of Paychecks**

The Payroll Department requires Direct Deposit of the bi-weekly paychecks, which allows an employee to electronically deposit their paycheck into ONE checking or savings account of the employee's choice.

To enroll, it is necessary to complete an authorization form which can be obtained from the Payroll Department or can be downloaded from the payroll section of the District's website (see **Direct Deposit Form** on left side of web page under [Administration/Departments/Business & Finance/Payroll](#))  
The authorization form is a 3-step procedure:

- 1) Employee information
- 2) For a Checking Account, the employee must attach a voided check
- 3) For a Savings Account, the employee must take the form to your financial organization to complete section #2
- 4) Return the completed form to payroll.

DIRECT DEPOSIT will become effective approximately 4 weeks later or 2 pay periods.

Pay stubs will be emailed bi-weekly to employees.

**F) Employee Access Center**

The [Employee Access Center \(EAC\)](#) is available within the West Chester Area School District intranet. It is currently unavailable from the internet. From this side, employees may access the following:

- 1) Demographic Information
- 2) Teaching Staff Certification
- 3) Payroll Checks
- 4) Salary and Benefits
- 5) Leave Information
- 6) Print W2s
- 7) Tax Information
- 8) Deductions and Benefits

**G) TAX-SHELTERED ANNUITIES 403(B) PLANS**

West Chester uses a third party administrator, The Omni Group, to handle all 403(b) requests, via their website, [www.omni403b.com](http://www.omni403b.com) or call 877-544-6664. We do not promote any of these companies over any other. Employees must determine which company is best for their needs. A list of the approved service providers can be found on The Omni Group website, [www.omni403b.com](http://www.omni403b.com).

The payroll deductions withheld for tax-sheltered accounts are sent via ACH payment to the third party administrator bi-weekly.

All information is received in the payroll department electronically from The Omni Group.

**NO NEW** Tax Shelter Annuity Company will be added unless **FIFTEEN** (15) "First-Time" tax-shelter participants have submitted salary reduction agreements with the new company and to the Director of Business Affairs.



**PREAPPROVAL  
TO ATTEND  
EDUCATIONAL MEETINGS**

(section 240)

**INSTRUCTIONS FOR USING  
PREAPPROVAL TO ATTEND EDUCATIONAL MEETING FORM**

1. This form ([\*WCASD For Staff webpage\*](#), *select Travel: Pre-Approval Form*) is to be submitted for approval to attend educational meetings, workshops, meetings of school-related organizations, and conventions or conferences which require absence from the building and/or reimbursement.
2. Registration literature (such as sponsoring organization, agenda, and purpose of meeting), registration and hotel costs, etc., *must be attached* to the request in addition to the information required on the form.
3. After approval by principal/administrator, the request must be received by the appropriate Education Director no later than 2 weeks prior to the date on which the prospective attendee wishes to leave.
4. *If a travel advance is being requested*, the Education Director will forward a copy of this form to the Business Office.
5. The Business Office will issue the advance, payable to requestor, in the amount of estimated expenses rounded down to the nearest 5 dollars. No cash advances will be granted under \$300.00. Check and a copy of this form will be returned to the requestor.
6. If no travel advance is requested, the Education Director will distribute the approved copies back to the requestors building principal/administrator.
7. Whether or not a travel advance is requested, a copy of this form *must be submitted by the attendee with the "Expense Report" immediately following the trip.*
8. Guidelines for mileage, room and meals:
  - This form is to be submitted for approval to attend educational meetings, meetings of school-related organizations, and conventions or conferences which require absence from the district and/or reimbursement. **Fill in all highlighted areas on the form.** Every line must be completed. If a line is not applicable, insert "N/A" or "0". If the form is not fully completed, it will be returned and delay processing.
  - If travel advance is requested (see details on travel advance #6), submit form for approval 3 weeks prior to the date on which the prospective attendee wishes to leave for the meeting, otherwise submit form within 1 week of meeting
  - **An approved copy of this form must be submitted by the attendee with the "Expense Report" immediately following the trip for any reimbursable expenses.**

## 8. Guidelines for mileage, room and meals continued

### **Instructions for Completing the Preapproval Form**

1. Enter Attendee Name, WCASD Building Location, Days Out of the Building, the Meeting Name, Location, and Start / End Dates.

2. **Registration Literature**

In Registration Literature box, enter URL for website containing registration literature such as sponsoring organization, agenda, purpose of meeting, registration and hotel costs, etc. If URL is not available, attach hard copies of information.

3. **Mileage, Room, Meals, Incidentals Expense Limits & Mileage**

**Mileage** – Business rate allowed by IRS and based on mileage from Primary work location to destination.

Limits on the following travel expenses are based on **DESTINATION** defined by **US General Services Administration (GSA)** allowable rates. Attendee cannot “mix and match” reimbursement rates for room and/or meals. Room and each meal have individual caps. :

- **Room** - capped based on time of year and travel destination. (When possible and practical, rooms should be shared.)
- **Meals, including gratuities** – Breakfast, Lunch, Dinner capped based on a per diem rate for travel destination
- **Incidental expenses** - fees and tips given to porters, baggage carriers, hotel staff, and staff on ships and are capped at \$5/day for all locations. *(include in Other category box)*

On the form in the drop down box, Select the Destination closest to your meeting location. If your location is not specified, check GSA web-site to find the closest location. The GSA web-site only specifies rates for 2600 counties. All other locations are covered by the standard CONUS (Continental United States) rate of \$83 lodging and \$41 meals. When looking up the information on the GSA web-site, please note that its fiscal year runs from October 1 - September 30. Please make sure that you are using the correct fiscal year when finding your rates.

Enter number of nights for hotel room. The GSA Room Rate will automatically appear on form based on chosen Destination. If attending a conference and designated conference hotel rate is greater than the GSA Room Rate, special approval must be granted by Director before attendee completes form. Attendee must enter the rate in the Conference Hotel Room Rate box and put “X” in adjacent box to acknowledge Director’s approval of the rate exceeding the GSA Rate. Otherwise, enter same room rate as GSA rate in Conference Hotel Room Rate box.

[Click here for GSA web-site.](#)

4. **Other Expenses**

Other expenses include transportation such as airfare, shuttles, car rental, gas, tolls, parking, and incidental expenses.

5. **Expenses for Teacher Substitutes and Teacher Coverage**

Enter costs for teacher substitutes or teacher coverage if required for attendee’s absence from work.

**Substitute Expense Calculation** - # days x current estimated sub rate/ day.

2016-2017 Rate/Day

- substitute works more than 20 days for WCASD-amount includes retirement/other benefits - \$157.73.

**Teacher Coverage Calculation**– Teacher’s hourly rate x time allocated for each class.

6. **Travel Advance**

Put an X in travel advance box on form if travel advance is needed. Business Office will issue advance, payable to attendee, in the amount of estimated expenses rounded down to the nearest five dollars. No cash advances will be granted under \$300.00. The check and a copy of this form will be returned to the attendee.

7. **Budget Codes**

Attendee must include all budget codes (including multi-departmental budget codes) on the Preapproval Form. Multiple lines are provided to charge costs for travel, registration fees, substitutes and teacher coverage to separate budget codes if necessary. Provide amount and description of expense for each budget code.

8. **Signatures and Approvals Using Electronic Approval Work Flow System**

- a. Attendee completes, prints, and signs form and sends signed form to attendee’s supervisor.
- b. Attendee’s supervisor reviews and approves form and sends signed form to respective director.
- c. Director reviews and approves form. A copy of the approved form is then sent to attendee, attendee’s supervisor, cost center managers of budget codes listed on form and, if appropriate, federal program monitors for Title I, II, III. A copy of the approved form will also be sent to business office if travel advance is requested.
- d. Directors’ forms will be sent to Superintendent for approval. A copy of the approved form is then sent to director, and if appropriate, federal program monitors for Title I, II, III, and to business office if travel advance is requested.

# **PURCHASING**

(section 250)

## **Purchasing Objectives & Legal Requirements**

It is the objective of the WCASD to obtain quality products or services at the lowest available price. There are numerous laws which affect the purchasing function and perhaps the most influential is from the PA SCHOOL CODE. The district will comply with the state established cost limits. ***See school board policy, [Purchases Subject to Bid 610AG1](#) for the current state minimum and maximum amounts for quotation and bidding.***

PA School Code §807 (amended by PL 684 No. 82) provides that all supplies, equipment, or services which total ***the minimum bid threshold or more must be advertised and publicly bid.*** The total must include all predictable products or services, district-wide, for the entire fiscal year. For example, when purchasing copy paper, your location may only need \$9,000 worth for the year, but the entire district may add up to \$25,000. We must add the entire district usage together to see if we go over minimum bid threshold. It is illegal to piece-meal purchases during the fiscal year to circumvent the bidding threshold.

This law also states that you ***must obtain quotes for all orders between the minimum for quotations and the maximum for quotations.*** Three quotes are required by law and must be kept on file at your location for a minimum of three years. Written quotes are preferred but oral recorded quotes are acceptable in emergency situations.

PA Code 24 P.S. §1-120 "Adjustments Based on Consumer Price Index (PL 684 No. 82) allows for annual bid limit adjustments based on the consumer price index, subject to a 3% cap. The Purchasing Supervisor will notify staff of this adjustment as it becomes available.

**IMPORTANT: These bid thresholds apply to all general fund accounts and all student activity accounts such as yearbooks. Items that are being purchased for resale such as school store supplies are not subject to these thresholds.**

Contact the Purchasing Supervisor with any questions.

### **Bidding**

In accordance with PA School Code, purchase orders over the minimum bid threshold will NOT be processed unless bid prices are used. If a special situation occurs such as a sole source purchase, you must first verbally contact the Purchasing Agent, explain the situation and obtain the Purchasing Supervisor's recommendation.

For unscheduled bids, allow a minimum of 12 weeks from the time you send Purchasing your requests and specifications until the School Board approves the bid award.

If a special case occurs and a bid was not required, a memo from the requesting department must accompany the requisition and a copy must be kept on file at the requestor's location for 3 years. The name and all paperwork explaining the special situation must be available for the auditor's inspection.

When making a purchase, you should make a strong attempt to use a bid. Bids normally offer the best price available and can also offer free shipping. Bids also make a more secure purchasing arrangement between the district and the vendor.

Certain products and services are exempt from bidding:

1. Pure services – doctors, solicitors, psychologists, architects, auditors
2. Perishable food supplies for the cafeterias
3. Specific educational supplies – maps, globes, music, charts, films/filmstrips, prepared transparencies/slides, textbooks, games, prepared kits, flash cards, models, teacher demonstration devices necessary for school use.

### **Existing Bids**

The following is a list and description of existing bids in which the district currently participates. The majority of purchases should come from vendors on these bids in order to meet the bidding requirements, save time on bidding items separately, and/or obtain the best possible price. One-time purchases to a new vendor and with low dollar amounts not found on these bid lists should be kept to a minimum.

1. **CCIU BIDS** – The Chester County Intermediate Unit bids many different items and services throughout the year in order to save the schools in Chester County the time and money of having to bid these items separately. These lists should be used as a guide and distributed to those building staff involved in purchasing throughout the year. Copies of the bid lists are also available on the Purchasing Department page of the district website. The district participates in the following bids with the CCIU:
  - a. **% Off Discount Bids** – effective for the school year and should be the primary source of purchasing. The % discount bids offer a list of multiple vendors that offer a percentage off catalog list pricing. If you wish to order items from the % off discount bids, contact the individual listed in the company’s representative column and reference “JP (name of the bid) Bid (school year)”. The bids are separated into the following categories:
    - [Art Supplies and Equipment](#)
    - [Athletic and Physical Education Supplies and Equipment](#)
    - [Audio Visual, Technology Supplies and Equipment](#)
    - [Automotive Supplies and Equipment](#)
    - [Books: Buy and Sell, Textbooks, Library Books, Used Books](#)
    - [Carpentry and Painting Supplies, Tools and Equipment](#)
    - [Cosmetology and Barbering Supplies and Equipment](#)
    - [Electrical Supplies](#)
    - [Family and Consumer Science and Culinary Arts Supplies and Equipment](#)
    - [Furniture - Office & School](#)
    - [General Office & School Supplies](#)
    - [Instructional Materials and Teacher Resources](#)
    - [Janitorial & Maintenance Supplies & Equipment](#)
    - [Library Supplies and Equipment](#)
    - [Medical and Nursing Office Supplies](#)
    - [Musical Instruments and Sheet Music](#)
    - [Plumbing Supplies](#)
    - [Printing and Graphic Arts Supplies and Equipment](#)
    - [Promotional Products, Gifts/Awards, Apparel](#)
    - [Science Supplies, Equipment and Furniture](#)
    - [Seeds and Fertilizers](#)
    - [Specialized and Hard to Categorize Items](#)

- b. Copy Paper Bid – all district copy paper is purchased once a year from the CCIU Copy Paper Bid. Each location that stores the paper at their location should order their paper directly. Locations that have their paper supplied by the district warehouse will have their paper ordered by the Warehouse Supervisor. These paper bid prices are only available for 2 months so your *annual* supply of copy paper should be ordered from this bid. Get your estimate from previous years' usage.
- 2. PEPPM BID – the PEPPM Bid includes many computer and technology equipment manufacturers at extremely competitive prices. Whenever purchasing computers, printers, or other computer related items, use the PEPPM Bid. All technology equipment-related purchases must be approved and coordinated by the Technology Support Coordinator before being ordered. The PEPPM Bid is available to view online at [www.peppm.org](http://www.peppm.org). All prices on the PEPPM website are current but subject to change.

Purchases over \$500 include free shipping. Large annual purchases of toner and ink supplies should be purchased from the PEPPM bid because of the discount we receive for these items.
- 3. STATE CONTRACTS AND COSTARS – state contracts are bids that were completed by the state and available for use by political subdivisions, such as school districts. These bids are done by state government and not PDE. These bids have competitive prices and should be used when items ordered are not covered by another existing bid. A full list of state contracts can found on the [PA Department of General Services website](#).
- 4. US COMMUNITIES – a nationally sponsored joint purchasing bid that allows any school district in the U.S. to participate. It is a large, national bid that includes such vendors as Virco and Ricoh.

The district participates in other joint purchasing bids. Please contact the Purchasing Office if you need to place an order for items not covered under the above listed bids.

### **Quotations**

The law mandates that 3 quotations are required for any purchase between the minimum for quotations and the maximum for quotations. The law permits the use of telephone quotes but it is recommended that the quotes are in written form. Whether written or verbal, *ALL QUOTES MUST BE DOCUMENTED and KEPT ON RECORD FOR 3 years*. All quote documentation should be kept on file at the requesting location, and a copy should be sent to the Purchasing Office.

Purchases cannot be split up to circumvent the quotation or bidding thresholds. All expenses including shipping and handling must be included in your total. If your order is under the minimum for quotations but close enough that it may increase to over the minimum for quotations then 3 quotes are required. When in doubt, 3 quotes should be obtained for all orders close to the minimum for quotations. This also shows proof that the lowest possible price was obtained by the district.

As new vendors appear, obtain quotes from them as well as the existing vendors to assure that the district is getting competitive prices.

Any problems or questions about the quote law *MUST BE* directed to the Purchasing Agent.

*FOLLOW THESE PROCEDURES WHEN QUOTES ARE REQUIRED:*

1. Quotes must be obtained from 3 different vendors (the vendor where the items will be purchased plus 2 others). Check to see if these vendors offer any educational discounts. If a quote cannot be obtained, a memo explaining why must accompany the order. NO purchase orders will be processed without a memo explaining why 3 quotes could not be obtained.
2. Send a written copy of ALL QUOTE INFORMATION to the Purchasing Office including the 2 additional quotes and keep a copy on file for 3 years at your location.
3. An emergency or rush-order does not give permission to circumvent the need for obtaining quotes. Telephone quotes are acceptable for emergency orders.

**Purchase Orders**

A purchase order is required for most purchases in the school district. Electronic requisitions are produced by the requesting school or department. The requisitions must then be approved by the Principal or Department Head, as well as the Purchasing Supervisor. It is then converted into a paper purchase order which is mailed to the vendor.

Items should be grouped together on one purchase order whenever possible as it costs the district money for processing each purchase order.

After recognizing the need for a purchase order and given permission to proceed by the immediate supervisor, a source must be located for the quotes and purchase. Each location should keep vendor information readily available. This includes catalogues, business cards, and current addresses with phone numbers. The Purchasing Agent can also assist with a source for purchases. If possible, use vendors that are on a bid list. Obtain quotes for all orders that total between minimum for quotes and the maximum for quotes (as described previously). Check for any educational discounts.

If a new vendor needs to be created, please send the Purchasing Agent the following: the completed W-9 form, vendor name, address where purchase orders should be sent, and address where payments should be mailed. You will receive confirmation of the new vendor number once the vendor has been created in the financial system.


Before proceeding, make sure funds are available in the account to be used for the purchase.

*PROCEDURES for FINANCIAL SOFTWARE – PURCHASE ORDERS: see copy of requisition input and use as a guide: USE TAB after each entry*

1. **Requisition #** -- this number is computer generated. Please record this # for your records.
2. **Approval Code** – building/location (e.g. 221 for Henderson).
3. **Recommended Vendor** – enter vendor # or use search tool (magnifying glass to find the vendor #).
4. **Requested** – enter date requisition is prepared.
5. **Required** – date the order needed by. Leave blank unless specific delivery date is needed.



6. **Freight** – leave blank unless specific carrier is needed (UPS, Fed-Ex)
7. **Comments** – use only for short **internal** notes (25 spaces) such as ‘prepaid’ or not.
8. **Buyer** – enter person preparing the requisition. Should be same format as log-in ID.
9. **Attention** – enter the person’s name who is ordering the items.
10. **Ship To** – enter location items will be shipped to.

When completed, click on OK  to continue to item page. A new tab will open.

11. **Commodity** – leave blank.
12. **Stock Number** – leave blank.
13. **Bid Item** – leave blank.
14. **Fixed Asset** – leave blank.
15. **Notes** – use for all notes that need to appear on the purchase order such as bid information or instructions for the vendor or purchasing. This area should also be used to indicate if an order is confirming. The notes should also be used if attachments need to be mailed with the purchase order or if the purchase order should be emailed or faxed.
16. **Description** – detail for the specific item being entered. Should include item #, brief description, colors or sizes, and other specific item information.
17. **Measure** – number of units’ description represents “EA” or “DOZ”. Should be limited to 3 spaces.
18. **Quantity** – how many items being ordered.
19. **Unit Price** – price for 1 item being ordered.
20. **Extended Amount** – automatic.
21. **Discount Percent** – should be used if EXACT discount percentage being offered is known. (Enter in decimals, e.g. 20% would be entered as .2)
22. **Trade/Discount** – calculated automatically.
23. **Tax Total** – leave blank.
24. **Total Price** – calculated automatically.
25. **Distribution Method** – how money will be divided. Leave as A - Amount.
26. **Budget Code** – enter budget code.
27. **Account** – enter appropriate account such as 610 (supplies) or 899 (activities).

28. **Project Code** – use only when entering a budget code that requires a project code.

29. **Project Code Account** -- use only when project code is required

30. **Percent** – calculated automatically.

31. **Amount** – enter amount to be charged to that budget code.

**SAVE** – all of the above information will become a requisition **ONLY** after the “save” button is clicked.

- **P.O. Attachments** – attachments such as lists, sample items or artwork that need to be mailed with the purchase order should be sent to the Purchasing Agent with the Requisition number noted on it. Attachments for lists of ordered items must be neatly typed and organized. All other items such as renewal forms and invoices should be sent to the Accounts Payable Department.
- **Split Account #s for One P.O.** – *each location* may use multiple account #s on a purchase order so that orders can be grouped together to reduce the volume of purchase orders used. Split accounts between locations cannot be processed because of the security restrictions in the financial system. You can enter up to 99 account #s per item in the financial system.
- **Approvals & Conversion** – each requisition will be electronically approved by the Principal or Supervisor, then the Purchasing Agent who will convert the requisition into a purchase order in the financial system. A copy of the purchase order will then be mailed to the vendor.
- **Confirming Purchase Orders** – **MUST CONTACT the Purchasing Agent for permission to get a P.O. # for an emergency/rush purchase order. NO ORDERS SHOULD BE PLACED WITH A VENDOR WITHOUT USING A PURCHASE ORDER #.**
- **Prepaid Purchase Orders** – These purchase orders **MUST** be prepaid before the item will be shipped or the service performed. These orders are processed immediately and paid in the next normal check run.
  1. Prepaid orders should **NOT** be used if items have already been received—this is a “Confirming Order” and should be stated as such in the NOTES portion of the requisition and the items marked as received in the financial system.
  2. Prepaid orders should be used for memberships, maintenance contracts, or periodical subscriptions. All prepaid orders **MUST** have paperwork from the vendor showing current pricing (e.g. renewal forms).
  3. When requesting a prepaid check, type “PREPAY” in the comments field of the requisition in the financial system. Checks to be returned to the originator should say so in the NOTES portion of the requisition so that both Purchasing and Accounts Payable will know where to send the check.

- **Change Orders** – usually occur when current price catalogs are not used. Contact the vendor to verify prices if you do not have a current price list. In most cases, Accounts Payable will approve the following changes:

1. Purchase Orders with an acceptable increase in price
2. Purchase Orders with changes in the cost of shipping
3. All changes that are noted on the packing slip sent to your location

However, if Accounts Payable feels the change in pricing or shipping is not justified, they will contact both your location and the Purchasing Agent about the change. If approved by your location, Purchasing will then adjust the order in the financial system accordingly so a corrected payment can be processed.

- **Blanket Purchase Orders** – can be used for the repetitive purchase of many small orders to the same vendor. A blanket P.O. must include:
  1. A not-to-exceed total
  2. A period of time for the order (month or school year)
  3. Description of items – should state “blanket purchase order” for ‘insert brief description of the type of item, i.e. office supplies’
  4. All invoices/packing slips *must* include the P.O. # for Accounts Payable.
  5. A blanket P.O. must be processed and mailed before the order is placed with the vendor.
- **Not-To-Exceed (NTE) Purchase Orders** – should be used for such orders as a long list of library books some of which may be out-of-stock or discontinued from the publisher.
  1. NTE purchase orders *should not be used* just because you do not know the exact price of an item.
  2. The words, “NOT TO EXCEED ‘total of order’,” *must be typed* in the NOTES portion of the requisition so that it is clearly stated for the vendor.
  3. If the vendor will be charging for shipping make it clear to the vendor that the NTE price *also includes* shipping costs.
- **Special Instructions** – any special instructions that need to be seen by Purchasing and/or the Vendor, should be typed in the NOTES of the requisition in the financial system. This will make it visible on the purchase order to ALL parties to see. Items typed in the “comments” field other than pre-pay or small instructions will not be clearly visible on the purchase order.

### **Receiving Orders/Deliveries**

The custodians at each building and the warehouse personnel are responsible for the receipt and accounting of all P.O. deliveries. The secretaries at each building are responsible for generating receiving reports and data entry for received items at their location.

## PROCEDURES:

1. **Generate Receiving Report** – once a week, the building secretary is to generate a receiving report for their custodial staff to use as a guide when receiving items.
  - This report can be found under the “Custom” tab in the computer financial system. The report is in the “Purchasing” sub menu and is called, “PO Receiving Report.”
2. **Open Packages** – All packages **MUST** be opened by the custodian immediately upon receipt and checked against the “Receiving Report” and the vendor’s packing slip.
  - *Order complete:* If the order is complete with no damage/defects, the custodian should **sign and date the packing slip** and give it to the building secretary immediately.
  - *Order incomplete:* The custodian should sign and date the items received on the packing slip and forward immediately to the building secretary. The items “not received” will continue to appear on the next newly generated receiving report until all items for that P.O. are received.
  - *Items damaged/missing:* If items are missing/damaged, the location should contact the vendor immediately to inform them of any problem. Accounts Payable should also be notified so that no payment is made for missing/damaged items. If no satisfaction is given by the vendor, contact the Purchasing Supervisor so that further action can be taken.
  - *Prior Vendor Authorization:* **DO NOT RETURN anything without prior authorization from the company. (see returning merchandise)**
3. **Packing Slips** – After checking items on the packing slip, the custodian should give the packing slips to the building secretary.
  - Using the packing slips, the building secretary is to “receive” the items in the computer financial software system.
  - The secretary is then to forward the signed/dated packing slips to Accounts Payable.
  - If the packing slip is lost or missing, a copy of the original requisition should be printed and used in place of the original packing slip. It must be signed and dated before submitting it to Accounts Payable.
4. **Canceling a P.O.** – To cancel a purchase order that has been mailed or verbally placed, it is the RESPONSIBILITY OF THE REQUESTER to cancel the order with the vendor. *Also notify the Purchasing Agent and Accounts Payable in writing (e-mail is OK).* Include the P.O. #, vendor name, contacted person’s name, and reason why the order must be cancelled so that the order can be closed in the financial software and documented.
5. **Back Orders** – Always check the packing slip for partial shipments. It will often notify you that an item is on back order, discontinued, or cancelled.

- The requestor should contact the vendor periodically to check on the status of a back-ordered item. If the requestor wants to cancel the back-ordered item, the vendor must be notified together with the Purchasing Agent and Accounts Payable in writing. (See Canceling a Purchase Order)
6. **Partial Payments** – Partial payments are authorized when items are received in the financial system and the packing slip is signed, dated, and sent to Accounts Payable. DO NOT HOLD up payments on large orders when most items are received and only a few items are back-ordered. By holding up payment on partial deliveries, future order prices can be inflated and bad vendor relations can result.
7. **Returning Merchandise** – Whenever an item has to be returned, the VENDOR MUST BE NOTIFIED FIRST. Many vendors will issue a “return authorization number” or send a “return” form. Always get the name of person you contact and the date you spoke to them.
- If the vendor is at fault, the district should not pay any expenses for the return. The Purchasing Agent should be contacted if the vendor is at fault and not cooperating.
  - If the district is at fault, we may have to pay expenses for the return and sometimes a re-stocking fee. In most cases, the vendor will supply a call-tag which will take care of notifying the transportation carrier and the cost of shipping. To re-order the correct replacement item(s), a new purchase order must be used.
  - All items should be returned in their original cartons.
  - Both Accounts Payable and the Purchasing Agent should be notified in writing (e-mail is OK) about what occurred.
  - Always refuse a duplicate shipment before it is received.

### **Store Purchasing Cards**

Some vendors require that purchases be made using store purchasing cards that they provide. Some of these vendors include Home Depot and Acme Markets. Please direct any store purchasing card applications to the Purchasing Agent. Upon completion of the application, Purchasing will distribute cards to the appropriate employees.

*A purchase order must accompany any store purchasing card because the purchases will be invoiced by the company and a P.O. is needed to complete payment. Each employee is responsible for the use of their card and any lost or stolen cards should be reported to Purchasing immediately.*

### **Warehouse Orders**

The WCASD Warehouse is stocked with some supplies including copy paper and janitorial supplies which may be requisitioned on a **monthly basis** as needed. Items available in the warehouse are enumerated in the Warehouse Catalog which is available on WCASD website.

Instructions for ordering are listed on the catalog list and can be submitted in paper form or through e-mail to the Warehouse Supervisor. Please check the catalog items you need before placing the order from an outside vendor.

### **Board Policies**

All applicable WCASD School Board policies should be followed in regards to Purchasing. These policies include, but are not limited to:

- 610 – Purchases Subject to Bid
- 611 – Purchases Budgeted
- 612 – Food and Beverage Expenditures
- 613 – Cooperative Purchasing
- 616 – Payment of Bills
- 625 – Procurement Cards
- 317 – Ethics Policy

### **Grant Funded Procurement Matrix**

West Chester Area School District abides by all Uniform Grant Guidance procedures (2 C.F.R. 200).

<b>WCASD Requirements</b>	<b>Goods and Services</b>			
	<b>Micro Purchase \$0 to \$2,999</b>	<b>Small Purchase \$3,000 to \$10,899</b>	<b>Quotes \$10,900 to \$20,099</b>	<b>Bids \$20,100 &amp; above</b>
<b>Procedure</b>	Minimum of one (1) verbal price quote from vendor	Minimum of two (2) verbal price quotes from vendor	Minimum of three (3) verbal quotes, either written or phone quotes	Form bid process
<b>Advertise</b>	No	No	No	Yes

- A) Micro Purchases
  - 1) When practical, distribute equitably among qualified suppliers
  - 2) No competitive quotes required if management determines price is reasonable
- B) Small Purchases
  - 1) Informal procedure acceptable
  - 2) Quotes must be obtained from an adequate number of sources
- C) Noncompetitive Proposals/Sole Source may be used when one of the following apply
  - 1) The item is available only from a single source
  - 2) The public exigency or emergency of the requirement will not permit a delay resulting from competitive solicitation
  - 3) The Federal awarding agency or pass-thru entity expressly authorizes this method of response to a written request from the non-Federal entity.
  - 4) After solicitation of a number of sources, competition is determined inadequate

**RETIREE SUBSTITUTE VOLUNTEER PROGRAM -  
RSVP**

(section 260)

## **RETIREE SUBSTITUTE VOLUNTEER PROGRAM (RSVP)**

The West Chester Area School District offers a Senior Citizen Tax Rebate Community Service Program designed to assist Senior Citizens with the burden of Real Estate Taxes. Seniors may volunteer their services through the RSVP program. In return for their services, senior citizens may be entitled to a rebate of property taxes in accordance with the following guidelines.

### **Tax Credit Guidelines**

- Open to Senior Citizens who are residents of the West Chester Area School District.
- Minimum age limit to qualify for the tax rebate is 62 by December 31<sup>st</sup> of the year in which you are volunteering service.
- Tax rebates apply only to the property owned by the person volunteering service.
- Property tax rebates will be made at the rate \$ 8.00 per volunteered hour.
- The maximum rebate allowed per household is \$560.00. This is based on 70 hours of volunteered service per household.
- Volunteers may opt to donate the credit to the School District (option on the application).
- Participants may volunteer in excess of 70 hours per year. However, the maximum real estate tax credit is \$560.00 or amount of property taxes, whichever is less. *Rebate amount cannot exceed actual amount of taxes paid.*

### **Business Office Procedures**

- Volunteers must record their time on the monthly volunteer log (***See Appendix Form H***).
- A separate monthly volunteer log must be kept for each volunteer at each building location if duties are performed at more than one location.
- District Administrators must approve the monthly volunteer logs at the end of each month and forward them to the volunteer coordinator by the 3<sup>rd</sup> business day of the following month.
- Upon receipt of the monthly logs, the volunteer coordinator will enter the hours on a spreadsheet by volunteer name for tracking purposes.
- In January of each year, the volunteer coordinator will confirm with the volunteer the total number of hours of service for the year.
- No later than January 15<sup>th</sup> of each year, the volunteer coordinator will provide the real estate tax department with the list of volunteers' from the previous year. The list will include the volunteers name, home address, parcel number and number of hours of service volunteered for the year.
- The tax department will verify that the real estate tax bill for the volunteers' address was paid.
- After the tax payment has been verified, the tax department will issue a request for payment to the Accounts Payable Department.
- The Accounts Payable Department will process tax rebates by the end of February and mail them to the volunteer.



**SALES TAX &  
PUBLIC SCHOOL DISTRICTS**

**(section 270)**

## SALES TAX & PUBLIC SCHOOL DISTRICTS

### School Organizations

A school organization is an organization for which the school has fiscal responsibility. This would include a school class, a school choir, a school theatrical group, etc.

- Purchases for Operations

Purchases of property or services by school organizations needed to run their daily operations are tax exempt under the West Chester Area School District's tax exemption number.

- Fund Raising

When a public school purchases fund raising items such as stadium seats, greeting cards, candles, etc., for re-sale to raise funds, the public school has two options:

1. pay the applicable sales tax to the vendor at the time of the purchase; or
2. collect the sales tax from the buyer when the item is re-sold.

#### Paying Sales Tax to Vendor

Paying the vendor and building the sales tax into the purchase price is the most advantageous alternative. This option is available for purchases of taxable property which the school or the school organization will sell to the public as a fund raising activity. If sales tax is paid to the vendor when purchasing the taxable item, the school can recover the cost of the sales tax by adding the amount of tax paid to the sales prices when the item is re-sold.

#### Sales Tax Charged to Buyer

If your school chooses not to pay the tax to the vendor or, as in the case of out-of-state purchases, may not be able to pay the tax to the vendor, then a sales tax license number must be obtained from the PA Department of Revenue. *When using this method*, the appropriate rate of sales tax must be charged, collected and remitted by the school.

- Yearbooks

The state has specifically addressed the treatment of state sales tax for yearbook sales. The sales tax can be handled the same as sales for fund raising activities as instructed above.

- Sales by School Stores & Other School Organizations

If the school organization operates a school store and sells pictures, class rings and or property or services to the students and parents, then the sale would require the collection and remission of the tax directly to the PA Department of Revenue.

- Other Sales Tax Issues:
  - The school tax exemption number may be used in connection with the purchase of food and beverages at a restaurant as long as billing is made directly to the school and payment is made from school funds.
  - The school tax exemption number does not exempt school district transactions from tax in connection with the purchase of an occupancy of a room or rooms from a hotel/motel.
  - The law excludes from tax the sale of food or beverages on school property by a school organization.
  - Sales of tools, materials or services to a student for use in completing a required project pursuant to a course of instruction are exempt from sales tax.
  - Tools, materials or services re-sold as a class project or in connection with services provided on a fee basis are taxable transactions.
  - The school district cannot reimburse any employee for sales tax paid for a purchase, excluding meals and lodging, made on behalf of the school district.

### **School-Related Organizations**

A school-related organization is an organization for which the school does not have fiscal responsibility. This would include the PTO's, PTA's, Home & School Associations, band organizations, faculty organizations, and similar groups.

- Purchases  
A school-related organization is NOT permitted to use the West Chester Area School District's exemption number in connection with purchases it makes. A school-related organization is required to pay tax upon its purchase of taxable property or services for its own use or for use by a school unless the school-related organization has its own tax exempt ID number.

If the school-related organization would like to make a purchase to donate to the school, it is recommended that the organization donate the money for the school to make the purchase so that it can be made sales tax free.

- Sales  
Sales by school-related organizations are totally independent from that of the school. School-related organizations cannot use the school's tax exemption number in connection with purchases they make for sales. The school has no responsibility for remitting sales tax which may be collected or due and owing from this type transaction. This must be handled by the organization itself.
- Instructions for Filing an Application  
If a school makes no sales of taxable property or services, it is not required to obtain a sales tax license number. Only one sales tax license number is required for each school.

- Permanent vs. Temporary License

If a school will be remitting sales tax on a continuing basis, a permanent license is needed. Otherwise, a temporary license can be used for one-time events requiring the collection of sales tax. Please note the duration of a temporary license number is 90 days. If the sales will cover a period greater than 90 days, a permanent number must be obtained.

- Permanent License

Schools which currently do not hold a sales tax license number and will require a permanent one for future sales, should tender to the Department of Revenue a completed Application for Local Sales, Use and Hotel Occupancy Tax License. (<https://www.pa100.state.pa.us/Registration.htm>)

1. The application is completed on-line.
2. The filing of a permanent sales tax license number requires the filing of regular sales tax returns whether or not any tax is collected.

- Temporary License

If a school or school-related organization elects to obtain a temporary sales tax license number, an application for such number should be requested from the local office of the Department of Revenue.

- School Monitoring & Further Information

Each school is required to monitor the above rules and regulations. A copy of this notice should be given to each organization in your school, both exempt and non-exempt.

Questions can be directed as follows:

1. For general questions contact the Purchasing Supervisor
2. For questions regarding responsibilities under the law, or if a Retailer's Information Handbook is needed, contact:

PA Department of Revenue  
Dept. 280901  
Harrisburg, PA 17128-0901  
[www.revenue.state.pa.us](http://www.revenue.state.pa.us)

# **TELEPHONE SYSTEM**

(section 280)

## **DIALING INSTRUCTIONS**

<b><i>To Place A Call</i></b>	Lift Handset or press the speaker, then dial the number.
<b><i>Local Dialing</i></b>	Dial 88, area code and number
<b><i>Long Distance Dialing</i></b>	<p>On 4010 telephones: Dial #88 your employee I.D. number – make your employee I.D. number six digits, (add 0's in front of your employee I.D. # to make it six digits), dial 1 – area code – and then number.</p> <p>On 4035 and 4039 telephones: Dial 88, 1 – area code – and then number</p>
<b><i>Directory Assistance</i></b>	<p>To obtain free directory assistance information, go to the internet at <a href="http://www.411.com">www.411.com</a></p> <p><b>Note:</b> 411 calls cannot be made with this telephone system.</p>
<b><i>Hold</i></b>	To place a call on hold – press the <b>HOLD</b> key or press the second Line/Extension key for a new call. To return to the first caller on hold, press the line extension key for that call. If you hang up while someone is on hold, the line/extension key will indicate this and your phone will ring. To recover the call, pick up the line/extension key.
<b><i>Disconnecting a Call</i></b>	Press the <b>END</b> key or hang up the Handset. If call is not disconnected, press the END key again.
<b><i>Redial</i></b>	Press the <b>REDIAL</b> key and the last number dialed will be displayed and dialed automatically.
<b><i>Answer a Call</i></b>	When your phone rings, your display shows the caller's number (external) name and number (internal). To answer: lift the handset, press the flashing line/extension key or press the speaker key for hands-free. When you are on a call and another call comes in you hear a beep and see a flashing line extension key. Press the flashing line/extension key to answer second call, the first call automatically goes on hold. If you hang up without taking the second call, (the call that is waiting for you), your phone will automatically ring again.
<b><i>Request a Callback</i></b>	<p>When you call an internal phone and your party does not answer or is busy you can leave a Callback Request.</p> <p><i>To Request a Callback:</i></p> <ol style="list-style-type: none"><li>1. Press the <b>Callbk</b> soft key before voice mail answers. The display shows <b>Callback Accepted</b>.</li><li>2. Replace the handset, and you will be called back when your party responds to your callback request (or automatically when the busy line/extension is free).</li></ol> <p><i>To cancel the automatic callback request:</i></p> <ol style="list-style-type: none"><li>1. Dial the number a second time and then hang up.</li></ol>

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**Access and Answer Call  
Back Requests**

When the VOICE MAIL (**VMAIL** key) and the green LED are flashing, you have messages or callbacks waiting.

*To answer callback requests:*

1. Press the VOICE MAIL (**VMAIL** key) and then the **Callbk** soft key to display the first person to be called back.
  2. Call them by pressing the **Callbk** soft key.
  3. Store the message for later by pressing the **Save** soft key or go to the next message by pressing the **Next** soft key.
  4. On 4010 telephone, press \*68 to callback
- 

**EMERGENCY****Malicious Call Trace**

*To trace and make a record of threatening type calls:*

Press the **TRACE** or **CALL TRACE** key at any time during a malicious call, the display will show **REQUEST ACCEPTED**. Immediately after performing **CALL TRACE**, contact (June Garwin in the technology department). (All district telephones are equipped with this feature).

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**911 Calls**

To dial 911, you must first dial 88 then 911.

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**USING MULTIPLE LINES****Switching Between Calls**

If you are on one call and have another call on hold, you can switch back and forth between them. To switch between calls press the line/extension key relating to your call, the number for each party will be displayed.

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**Consultation Call**

During a conversation with an internal or an external caller, you can call a second person.

To make a second call:

1. Select a free line/extension key or press the line/extension soft key and your first call will automatically be put on hold.
2. Dial your second call and you will be connected to your second party when answered.

To cancel the second call and return to the first call, press the **END** key. If you press the wrong key, hang up. Your phone will ring and you will be reconnected to your first call.

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**Transferring Calls**

1. Press the line/extension key or the line/extension soft key to make a second or consultation call.
2. Dial the desired number.
3. When the second party answers, advise the called party that you are transferring a call to them.

Press the **TRANSFER** soft key to complete the transfer.

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**Conference Call –  
3 Way**

1. Press the line/extension key or the line/extension soft key to make a second or consultation call.
2. Dial the desired number.
3. When the second party answers, advise the called party that you are setting up a conference call.
4. Press the **CONF** soft key to complete the conference.

*To cancel the conference call and recover the first call:*

Press the **CONF** soft key once more. The second call will be terminated. *If you hang up during a conference, the other two parties will remain connected (this may occur even if both are on outside calls).*

---

**CALL FORWARDING****Forward Calls**

To Forward Your Calls:

1. Press the **FORWARD (CFWD)** key).
2. Dial the number of the telephone receiving the forwarded calls. The display shows that your forward was accepted (Programming Accepted).
3. Press the **END** key to return your set to normal calling mode. The display will show that calls are being forwarded and to what number.

**Note:** While in call forwarding mode, you can continue to make outgoing calls, but only the forwarded number can contact your phone.

---

**Cancel Forward**

To cancel forwarding from your own phone.

1. Press the **FORWARD (CFWD)** key).
  2. The display will confirm that forwarding is cancelled.
  3. Press the **END** key.
- 

**Programming Personal  
Directory**

*To program your personal speed dial list:*

1. Press the **MENU** key, then the **Prog.** softkey and the **Keys** soft key.
2. Press a **DISPLAY** key or select a **DISPLAY** key position to program.
3. Enter the number to be programmed.
4. Press the **Apply** soft key, the system will prompt you to enter a short name to display for the number.
5. On the Alpha keypad, enter your party's name (max of 6 alpha or numeric characters). Press the **Apply** soft key and press the **END** key.

*To make changes or corrections to your personal directory):*

1. Press **BckSpc** soft key to delete last letter entered.
  2. Press **Number** soft key to change a number.
  3. Press **Name** soft key to change the name.
  4. Press **Erase** soft key to delete both name and number.
  5. Press **Return** soft key to return to the "Choice of Key" menu.
-



---

**Programming Personal  
Directory....cont.**

(To navigate through your personal directory):

1. Use the **Navigator** keys to go to the next display line.
2. Press the **Displ** soft key you have programmed for the **Number** you want.

---

**Store Numbers**

If your party (internal or external) does not answer, you can store the number.

To store a number:

1. Before you hang up, press the **STORE #** key, the number you dialed will be stored.
2. To ring it again later, press the **STORE #** key.

The number will remain in memory until it is used or replaced by another number.

---

**VOICE MAILBOXES**

**Logging into your Mailbox**

To Log In (from inside WCASD)

1. Lift Receiver
2. Dial Extension 4444 or press the voice mail key (V. Mail) if it appears on the telephone.
3. Press the # key (or enter your mailbox extension if you are not at your own phone).
4. Enter your password (your default password is your 4 digit extension) or once setup, enter your permanent four to six digit password.
5. Press the # key.

To Log In (from outside WCASD)

1. Dial 484-266-4444
2. Press #
3. Enter your mailbox number (your 4 digit extension)
4. Enter your password (your default password is your 4 digit extension) or once setup, enter your permanent four to six digit password.
5. Press the # key.

---

**Changing your Password**

Your permanent four to six digit password cannot be any of the following:

1. your mailbox extension
2. same numbers (e.g. 333333)
3. sequential numbers (e.g. 123456)

From the main menu you can follow the display prompts or:

1. Press 4 for Personal Options
  2. Press 2 for Administrative Options
  3. Press 1 for General
  4. Press 1 for Passwords
  5. Press 1 for Personal
  6. Enter your new password
  7. Press #
-

<b><i>Recording Your Name</i></b>	<p>From the main menu</p> <ol style="list-style-type: none"> <li>1. Press 4 for Personal Options</li> <li>2. Press 3 for Greetings</li> <li>3. Press 3 for Name</li> <li>4. Record only your first and last name, press #</li> </ol>
<b><i>Recording Your Greeting</i></b>	<p>Your personal greeting is played to anyone calling or being transferred to your mailbox. You can record two different greetings.</p> <p>Once you are in the voice mail system you can follow commands on your display or from the main menu:</p> <ol style="list-style-type: none"> <li>1. Press 4 for Personal options</li> <li>2. Press 3 for Greetings</li> <li>3. Press 1 to create a personal greeting that tells callers that you are away from your phone (no answer).</li> <li>4. Press 2 to create an extended absence greeting that tells callers that you are on the phone (busy). This greeting can be played when you are absent for an extended period such as out of the office or vacation.</li> </ol>
<b><i>Reviewing Messages</i></b>	<p>After logging into voicemail, the system tells you how many messages are in your mailbox. The messages are heard in the following order: Urgent, Non-Urgent, Skipped, and Archived.</p> <p>To listen to your messages: <i>Press</i></p> <ul style="list-style-type: none"> <li>1 1 – Play new messages</li> <li>3 3 – skip to end of message</li> <li># – skip to next message</li> <li># # – skip to saved messages</li> <li>0 – help</li> </ul> <p>Playback Controls while listening to your messages: <i>Press</i></p> <ul style="list-style-type: none"> <li>1 – Rewind</li> <li>2 – Pause/Resume</li> <li>3 – Fast Forward</li> <li>4 – Slower</li> <li>5 – Envelope Information (Time and Date information)</li> <li>6 – Faster</li> <li>8 – Normal</li> <li>9 – Louder</li> </ul> <p>After a message has been completed: <i>Press</i></p> <ul style="list-style-type: none"> <li>4 – Replay the message</li> <li>5 – Envelope Information</li> <li>6 – Send Copy</li> <li>7 – Erase</li> <li>8 – Reply</li> <li>9 – Save</li> </ul>

<b><i>Sending Messages</i></b>	<p>You may record and send messages to other voice mail users. After logging into voicemail:</p> <ol style="list-style-type: none"> <li>1. Press 2 from main menu(at the tone, record message)</li> <li>2. Press # when done recording (press 1 to replay your message)</li> <li>3. Enter extension number to receive message or press # to spell by name</li> <li>4. Enter Delivery Options * if applicable</li> <li>5. Press # to send the message</li> <li>6. Enter next extension if sending message to multiple people</li> </ol> <p>*Delivery Options (if applicable)</p> <ol style="list-style-type: none"> <li>1 – Private delivery</li> <li>2 – Urgent</li> <li>3 – Message Confirmation then 1 – to confirm receipt or 2 to notify of non-receipt</li> <li>4 – Future Delivery</li> </ol>
<b><i>Locate Messages</i></b>	<p>From the main menu</p> <ul style="list-style-type: none"> <li>• Press 3 for locate messages</li> <li>• Press 1 for messages sent. Enter mailbox number or press # then spell name using the number keypad</li> <li>• Press 2 for messages received, <ol style="list-style-type: none"> <li>1 – for specific subscriber. Enter mailbox number or press # then spell name using the number keypad</li> <li>2 – outside callers</li> <li>3 – specific outside callers</li> </ol> </li> </ul>
<b><i>Distribution Lists</i></b>	<p>You may set up 1 – 15 lists with up to 25 extensions per list.</p> <p>From the main menu:</p> <ul style="list-style-type: none"> <li>• Press 4 for Personal Options</li> <li>• Press 2 for Administrative Options</li> <li>• Press 1 for General</li> <li>• Press 2 for Distribution Group Lists <ul style="list-style-type: none"> <li>▪ 1 – to create</li> <li>▪ 2 – to edit</li> <li>▪ 3 – to delete</li> <li>▪ 4 – list of names</li> </ul> </li> </ul>
<b><i>Tips and Hints</i></b>	<ul style="list-style-type: none"> <li>• When prompted, press # as you enter the system, so that the system will recognize you as a subscriber.</li> <li>• Press * to cancel a selection, back up, or exit.</li> <li>• Press “0” for help.</li> <li>• Press # when you are finished to skip a task.</li> <li>• When a message is erased, you <b>cannot</b> get it back.</li> </ul>

## **Telephone Request Procedures**

### ***Beginning of School Year Changes***

1. By the last week of July, at the request of the Communications Technician/Receptionist, all principals will submit a list of the following:
  - a. New employees who need voicemail accounts only, e.g., teachers, aides, technology associates, library aides, custodians – provide name and title
  - b. New office-based employees who need to be assigned an existing phone number and voicemail, e.g., caseworkers, head custodian, nurses, psychologists, counselors, administrators – provide name, title, location, and phone number
  - c. Additional new phones needed – provide location, wiring requirements if any and indicate if the phone is for a classroom. If the new phone is for an office-based employee, provide name and title.
  - d. Moves and changes for office based employees – provide name, title, phone numbers both old and new and location(s).
  - e. Repairs – provide phone number, location, and nature of problem
  - f. Changes in features (e.g., auto-attendant/phone tree, line appearances, pickup groups) – provide outline of changes with employee names, titles, and phone numbers
2. HR/database group will generate list of employees who have moved to a different school and employees who have retired or left the district and give to the Communications Technician/Receptionist to update all school lists.
3. Phones that are unplugged during the summer
  - a. Classroom phones - can be plugged in by teachers (Phone ports are marked on drops).
  - b. Office phones – tech associate must check at switch to get correct jack number – *Note: cannot just try jacks to get a dial tone since plugging a phone into an analog jack (e.g., FAX, emergency line) can burn out a phone.*
4. In late September, when the hiring and personnel moves have been completed, the Communications Technician/Receptionist will request an updated building personnel list. The Communications Technician/Receptionist will ensure that the new list is published on the district website. The schools will place their own lists on their school websites.

### ***Ongoing Telephone Requests***

1. Voicemail password resets
  - a. Call or submit requests to the Communications Technician/Receptionist who will reset the password.
2. Employee name changes
  - a. Call or submit requests to the Communications Technician/Receptionist who will make the changes.
3. Voicemail accounts for long-term subs (LTS)
  - a. LTS must sign non-employee telecommunications policy agreement and submit to Human Resources. Human Resources will send technology and the Communications Technician/Receptionist the necessary information in order to create a voicemail account.
4. Changes in features (e.g., adding buttons, pickup groups)
  - a. Request, approved by principal or designated building administrator, is submitted to the Communications Technician/Receptionist who submits to Verizon
  - b. If feature cannot be implemented immediately, the Communications Technician/Receptionist will notify requestor as to the expected time required or if the feature is not available

5. Changes in phone type (e.g., replacing small 4010 phone with large 4035) – phone set expense incurred by building budget
  - a. Request must be approved by principal or designated building personnel before purchase order is generated (purchased from school or department budget). The Communications Technician/Receptionist can provide ordering information.
  - b. When new phone is delivered, the Communications Technician/Receptionist will submit ticket to Verizon for installation.
6. New room or changes in location within a room – expense incurred if move requires wiring or new phone
  - a. Tech associate will determine wiring needs (e.g., new network wiring, long cord, splitter) and report to Tech Support who will submit Work Order to Central Maintenance for wiring if necessary
  - b. For 4010 phone, building personnel will notify technology to send phone. For 4035 phone, building personnel will need to purchase as above (#5).
  - c. Building personnel will notify the Communications Technician/Receptionist when wiring is complete and phone is received and she will then submit ticket to Verizon.

### **Repairs**

1. Information about phone problem is submitted to the Communications Technician/Receptionist who submits to Verizon. The Communications Technician/Receptionist will follow up to verify that problem is resolved.

### **Other Issues**

1. Teachers have forwarded classroom phone numbers to their personal email -- the Communications Technician/Receptionist can fix

# **TRANSPORTATION**

(section 285)

## **TRANSPORTATION YELLOW BUS PROCEDURES**

### **Building and Departments**

All student trips (excluding athletic events) that require a “Yellow Bus” must have a completed 121 AG1 Application for Approval of Study, Excursion, and Extracurricular Trips and Approval of Bus Transportation form before the bus can be ordered.

The completed form, ***including District budget code***, must be sent through the appropriate approval process including the WCASD transportation department. The transportation department will forward the 121 AG1 application to the bus contractor to confirm the trip.

If a PTO, booster club or other outside organization wishes to reimburse the District for the cost of the trip, the Building/department is responsible to collect and deposit the funds to the same budget account that is on the 121 AG1 approval form.

Please note that ALL invoices (excluding athletic events) for “Yellow Buses” will be sent directly to the Transportation department for payment.

### **Athletics**

Athletic departments are not required to complete a 121AG1 application for approval of study, excursion, and extracurricular trips and approval of bus transportation form.

The Athletic departments will coordinate student transportation directly with the bus contractor. The bus contractor will then invoice each Athletic department directly. All invoices received at the Athletic departments should be reviewed, coded with the appropriate budget code and approved. Once approved, the invoices should be sent to the accounts payable department for payment.

# **APPENDIX**

(section 290)





**WEST CHESTER AREA SCHOOL DISTRICT  
APPLICATION TO ESTABLISH ACCOUNT**

Submit 3 copies to the Director of Secondary Education for submission to the Board.

Date: \_\_\_\_\_

Building: \_\_\_\_\_

Name of Account: \_\_\_\_\_

Check appropriate box:

☐ Student Activity Account (Fund 50)

☐ Trust Account (Fund 51)

State the purpose for which this account is intended:

List Source(s) of revenue:

List types of expenses to be incurred:

How long do you plan to keep this account active: \_\_\_\_\_

\_\_\_\_\_  
Student Officer's Signature

\_\_\_\_\_  
Student Officer's Name Printed

\_\_\_\_\_  
Faculty Sponsor's Signature

\_\_\_\_\_  
Faculty Sponsor's Name Printed

\_\_\_\_\_  
Principal's Signature

\_\_\_\_\_  
Signature of Director of Secondary Education

**BOARD OF EDUCATION ACTION**

This request was: ☐ APPROVED

☐ DISAPPROVED

by the Board of Education at their meeting held on : \_\_\_\_\_

Meeting Date

Reason for disapproval or qualifications of approval, if applicable, were as follows:

\_\_\_\_\_  
Board Secretary's Signature

\_\_\_\_\_  
Date

1 copy Director of Secondary Education, 1 copy returned to Principal, 1 copy to Business Office



**WEST CHESTER AREA SCHOOL DISTRICT  
APPLICATION TO TERMINATE ACCOUNT**

Submit 3 copies to the Director of Secondary Education for submission to the Board.

Check appropriate box:

Date: \_\_\_\_\_

☐

Student Activity Account (Fund 50)

Building: \_\_\_\_\_

☐

Trust Account (Fund 51)

Account Number: \_\_\_\_\_

Name of Account: \_\_\_\_\_

Ending Account Balance: \_\_\_\_\_

Disposition of Remaining Funds: \_\_\_\_\_

\_\_\_\_\_  
Student Officer's Signature

\_\_\_\_\_  
Student Officer's Name Printed

\_\_\_\_\_  
Faculty Advisor's Signature

\_\_\_\_\_  
Faculty Advisor's Name Printed

\_\_\_\_\_  
Principal's Signature

\_\_\_\_\_  
Signature of Director of Secondary Education

BOARD OF EDUCATION ACTION

This request was ☐ APPROVED

☐ DISAPPROVED

by the Board of Education at their meeting held on : \_\_\_\_\_

Meeting Date

Reason for disapproval or qualifications of approval, if applicable, were as follows:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Board Secretary's Signature

\_\_\_\_\_  
Date

1 copy Director of Secondary Education, 1 copy returned to Principal, 1 copy to Business Office



**WEST CHESTER AREA SCHOOL DISTRICT  
DEPLETION OF SENIOR CLASS FUNDS**

Submit 3 copies to the Director of Secondary Education with  
Application to Terminate Account for submission to the Board.

Date: \_\_\_\_\_

We, the Class of \_\_\_\_\_ (year) choose option # [please check your choice below],  
and want the remaining funds in the class treasury depleted in the following manner  
upon graduation. This form will be used as the documentation on file at the building  
noting the class purchase.

\_\_\_\_\_ 1.\* The remaining money to be used to purchase a class gift or to make  
a donation. We, the Class of \_\_\_\_\_ (year) want the following  
to be purchased/donated:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**OR**

\_\_\_\_\_ 2. With the remaining money, the Principal and/or their committee  
will purchase a gift of their choosing or make an appropriate donation.

\_\_\_\_\_  
Class Officer's Signature

\_\_\_\_\_  
Class Officer's Name Printed

\_\_\_\_\_  
Faculty Advisor's Signature

\_\_\_\_\_  
Faculty Advisor's Name Printed

\_\_\_\_\_  
Principal's Signature

\_\_\_\_\_  
Signature of Director of Secondary Education

\*This method is preferred.



## West Chester Area School District

### Fundraiser Pre-Approval Request

Building Use Only

School: \_\_\_\_\_

Organization: \_\_\_\_\_ Dates of Sale: \_\_\_\_\_

Item(s) being sold: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Price per unit: \_\_\_\_\_

Selling Price: \_\_\_\_\_

Predicted Profit: \_\_\_\_\_

Purpose of this Fundraiser: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Sales will be held \_\_\_\_\_ In School \_\_\_\_\_ In Community

\_\_\_\_\_  
Student Officer Signature

Date

\_\_\_\_\_  
Student Officer Name Printed

\_\_\_\_\_  
Faculty Advisor Signature

Date

\_\_\_\_\_  
Faculty Advisor Name Printed

---

Form Must be approved prior to beginning sale date

Brochures must be attached from company.

**Principal:** Fundraiser Approved \_\_\_\_\_

Fundraiser Denied \_\_\_\_\_

\_\_\_\_\_  
Signature of Principal

Date



## West Chester Area School District

Student Activity/Trust Fund  
Fundraiser Reconciliation Form  
Building Use Only

The fundraiser reconciliation form must be completed for each fundraiser within two weeks of the ending activity date.

School: \_\_\_\_\_ Project Name & #: \_\_\_\_\_

Fundraising Activity: \_\_\_\_\_

Product Sold \_\_\_\_\_

Activity Date: \_\_\_\_/\_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_/\_\_\_\_

How/Where Products Sold (i.e. pre-order, door to door, before/after school): \_\_\_\_\_

Number of Students Participating in Fundraiser: \_\_\_\_\_

### Merchandise Purchased

A Total Units of Merchandise Purchased \_\_\_\_\_

B Total Units of Merchandise Sold \_\_\_\_\_ at \_\_\_\_\_

C Net Profit \_\_\_\_\_

D Plans for remaining inventory \_\_\_\_\_

### Monies Deposited From Fundraiser

(attach an additional sheet  
if necessary)

Date \_\_\_\_\_ Amount \_\_\_\_\_

Date \_\_\_\_\_ Amount \_\_\_\_\_

Date \_\_\_\_\_ Amount \_\_\_\_\_

Date \_\_\_\_\_ Amount \_\_\_\_\_

Date \_\_\_\_\_ Amount \_\_\_\_\_

Date \_\_\_\_\_ Amount \_\_\_\_\_

Total Collected

### Fundraising Summary

Actual Funds Collected (should agree with TOTAL COLLECTED) \_\_\_\_\_

Less Cost of all Items purchased from \_\_\_\_\_

Vendor Name

Profit / (Loss) \_\_\_\_\_

Student Officer Signature

Date

Student Officer Name Printed

Faculty Advisor Signature

Date

Faculty Advisor Name Printed

Signature of Principal

Date



## West Chester Area School District

Student Activity Fund

Student Officers

This form must be completed each year for every Student Activity Account and returned to the Business Office by September 30<sup>th</sup>.

School \_\_\_\_\_

School Year \_\_\_\_\_

Student Activity Fund \_\_\_\_\_

Student Activity Project # \_\_\_\_\_

\_\_\_\_\_  
Faculty Advisor Signature

\_\_\_\_\_  
Faculty Advisor Signature

\_\_\_\_\_  
Faculty Advisor Printed Name

\_\_\_\_\_  
Faculty Advisor Printed Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

\_\_\_\_\_  
Student Signature - Officer I

\_\_\_\_\_  
Student Signature - Officer II

\_\_\_\_\_  
Student Printed Name

\_\_\_\_\_  
Student Printed Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

\_\_\_\_\_  
Principal/Designee

\_\_\_\_\_  
Date

**West Chester Area School District  
Report of Receipts & Disbursements for Athletic Events**

**School –**

**Sport –**

**Date -**

**Opponent –**

**Summary of Receipts: (Admissions)**

Start Ticket #	End Ticket #	Number Sold	Price	Total
			5.00	
			3.00	
<b>Total for All</b>	<b>Receipts -</b>			

**Summary of Disbursements:**

	Name	Amount Paid	Voucher #
Varsity Official			
Varsity Official			
Varsity Official			
JV Official			
JV Official			
Seller			
Usher			
Ticket Taker			
Timer			
Scorer			
<b>Total for All</b>			
	<b>Disbursements</b>		

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

Faculty Manager

Signed: \_\_\_\_\_

Administrative Assistant



## WEST CHESTER AREA SCHOOL DISTRICT

Spellman Education Center, 782 Springdale Drive, Exton, PA 19341  
Phone: 484-266-1000 • Fax: 484-266-1175 • [www.wcasd.net](http://www.wcasd.net)

245.2.1

### RETIREE SUBSTITUTE VOLUNTEER PROGRAM – MONTHLY LOG

Month of \_\_\_\_\_, 20\_\_\_\_

Volunteer Name: \_\_\_\_\_

Volunteer Address: \_\_\_\_\_

Date	Time In	Time Out	Total Hours	Date	Time In	Time Out	Total Hours

I attest that the above information is accurate.

Signature of Volunteer: \_\_\_\_\_

Signature of Building Principal: \_\_\_\_\_