

**Policies and Procedures Meeting**

**May 30, 2019, 9:15 am Ed House**

**Agenda**

Topics of Discussion:

1. Business Office: Dr. Ann Vaccaro-Teich & Marcy Moskowitz
  - Procedures Manual 2019-2020
  - Closing Out 2018-2019 School Year
  - 2019-2020 Budget Opening
  - Updated Account Code Reference Guide
2. Purchasing: Toni Russo
  - Purchasing Reminders
3. Open Forum:
  - Discuss issues, problems and upcoming meeting schedule

Policy and Procedure Meeting

May 30, 2019, 9:15am Ed House

SIGN IN SHEET

	<u>NAME:</u>	<u>SIGNATURE</u>
1.	Jenni Russo	Jenni Russo
2.	Geri Dymos	Geri Dymos
3.	Laura Jean Zagay	Laura Jean Zagay
4.	Emilia Silva	Emilia Silva
5.	Gonnie Bellantoni	Gonnie Bellantoni
6.	Elizabeth Ramos	Elizabeth Ramos
7.	Phyllis Paul	Phyllis Paul
8.	Susan Bannister	Susan Bannister
9.	Grace Giuffre	Grace Giuffre
10.	Barbara Penasso	Barbara Penasso
11.	Kathryn Marte	Kathryn Marte
12.	Eric Beldoch	Eric Beldoch
13.	Pat Mincey	Pat Mincey
14.	Monica Alvarez	Monica Alvarez
15.	Cathy Culp	Cathy Culp
16.	Deana Guarino	Deana Guarino
17.	Lorraine DiMarco	Lorraine DiMarco
18.	Angelina Garbutt	Angelina Garbutt
19.	Marcy Moskowitz	Marcy Moskowitz
20.	Rose Rich	Rose Rich
21.	Brenda Madera	Brenda Madera
22.	Michelle Barthelemy	Michelle Barthelemy
23.	Paul Blum	Paul Blum
24.	Kath Ahlers	Kath Ahlers
25.	Bradley Parker	Bradley Parker
26.	Lucy Roman	Lucy Roman
27.	Kathy Barpaulis	Kathy Barpaulis
28.	ELAINE FOLEY	Elaine Foley
29.	Sergio Alfaro	Sergio Alfaro
30.	Patricia Smith	Patricia Smith
31.	Sean Lewis	Sean Lewis
32.	Samantha Corbett	Samantha Corbett

NAME

SIGNATURE

33.	Rochelle Rettelf	<del>Rochelle Rettelf</del>
34.	Marcia Denais	Marcia Denais
35.	Ina Torres	Ina Torres
36.		
37.		
38.		
39.		

## **TOPICS OF DISCUSSION:**

Business Office: Dr. Ann Vaccaro-Teich & Marcy Moskowitz

- Procedures Manual 2019-2020
- Closing Out 2018-2019 School Year
- 2019-2020 Budget Opening
- Updated Account Code Reference Guide

Purchasing: Toni Russo

### Opening of new school year 2019-2020 reminders:

- When entering requisitions for the new school year, change the date on the requisition to 7/1/19.
- New vendors must accept a purchase order. If needed, submit a new vendor packet.
- Contract information must be on the requisition. All contract information including NYS Contracts, Bids & Contracts, MWBE, NYS Preferred Sources, National Co-Operative Contracts and our WPCSD preferred vendor list links can be found on Purchasing's webpage.
- Requisitions that are submitted without the proper backup or do not reference the contract number will automatically be disapproved and returned to you to be corrected and resubmitted. It is your responsibility to check your nVision dashboard for disapproved requisitions.
- When entering a requisition that is over \$5,000.00 you will be required to choose an approval path.
- Emailing of vendor copy with backup: Scan and attach the backup separately from all other attachments to the requisition. Only check off the email box to the backup that needs to accompany the purchase order.
- Requisitions will be converted two times a week, Tuesdays and Thursdays by noon. All approved requisitions received in Purchasing's queue after 12pm will be processed on the next purchasing run. Please plan accordingly.
- Vendor copies will be automatically sent to the contact email provided by the vendor.
- Purchase orders need to be processed prior to the receipt of goods or services. If the purchase order is processed after the fact, your Administrator will receive a non-compliance memo.
- Encumber all open purchase orders at the beginning of the school year. You can have more than one account code on a purchase order. For detailed instructions, please refer to nVision manual – requisitioning entry located under procedures on Purchasing's webpage.
- All conference expenses and travel requiring reimbursement must be approved in advanced and must have a purchase order in place prior to the conference travel date.

- Online orders will not be processed without a purchase order number on the cart. If an online order is submitted without a purchase order number, it will be rejected and sent back to the originator of the cart.

Open Forum:

- Schedule for next year will be posted on Purchasing's webpage in August
- Discuss any issues or problems





## WHITE PLAINS PUBLIC SCHOOLS

EDUCATION HOUSE  
FIVE HOMESIDE LANE  
WHITE PLAINS, NEW YORK 10605  
914-422-2000  
[www.wpcsd.k12.ny.us](http://www.wpcsd.k12.ny.us)

Ann Vaccaro-Teich, CPA, Ed.D.  
Assistant Superintendent for Business

May 23, 2019

Dear Colleague,

I am happy to report that the District has successfully passed its budget for the 2019-20 school year with an approval rate of over 85%. We appreciate all the hard work and effort that each of you has put into this process.

We have been working hard to make the budget available, as early as possible, after the successful budget vote to ensure your ability to begin the requisitioning process. This will enable staff to have the necessary materials and supplies for the start of the new school year. The budget is now available on nVision and you, and your staff can begin the process of entering requisitions for anticipated purchases for 2019-2020. These requisitions should be in alignment with the budgets submitted and approved by the Board of Education and the voters.

As you know, New York State Education Department requires school districts to use an encumbrance system "in order for a school district to maintain budgetary control and to arrive at an accurate estimate of its uncommitted appropriations, it is necessary to encumber all of its known obligations." This process assists the District in making sure expenses are not incurred prior to an approved purchase order being placed and signed by the District's Purchasing Agent, Ms. Russo, as well as ensuring that the budget is not over-expended. Additionally, it is critical in the District's development of fund balance projections for June 30, which guides the Board of Education in fulfilling its fiduciary responsibilities, as well as the development of the District's long-range planning process and the next budget development cycle.

It is critical that all anticipated purchases be placed as early as possible within the school year. Even if specifics are not known, estimates should be made to anticipate the need for the entire school year. Purchase orders can always be liquidated, if not needed, or changed.

Please be reminded of the following deadlines:

- June 1 - Jan 31: Purchasing opened for General Fund, except purchases related to travel, conferences and field trips
  - June 1 - Jan 31: Purchasing opened for Federal Grants that end June 30
  - June 1 - April 1: Purchasing open for Federal Grants ending on August 31
-

As always, we review and discuss unanticipated emergencies as they arise but the intent is to follow the law and encumber all anticipated purchases in order to provide an accurate accounting to the Board of Education.

*New York State Transparency (ESSA) Laws and Regulations*

The new law requires that program (instructional) expenditures be charged at the building level. The District had many account codes at the District-Wide level. As a result, during budget we had requested that each administrator review their District-Wide account codes and allocate them as they deemed appropriate. This created a substantial amount of work for both the Administrator and the Business Office, over 700 new account codes had to be created. We are currently in the process of completing the transparency reporting forms to submit to New York State. If we do not submit and get approval by August 30, 2019 at 5:30 P.M., the State will withhold the District's State Aid, which would have a significant impact on the District's programs. In addition, during budget development the Administration suggested that we collect information as to who the requisitioner and approver should be for each account code. Over the past couple of months, we have been working with each of you to gather this information. We understand this has been a learning process for all of us and that it has been an arduous procedure. There is no doubt that we will encounter glitches that will need to be resolved. We are hopeful that as the majority of the school districts across the state complete this process, that there will be greater direction and clarity as to how to do this type of reporting more effectively and efficiently.

*Procedures Manual*

White Plains City School District is a large organization with over \$250 million in budgets and over 1200 employees. It is critical that such a large organization develop systemic processes. As such, we have developed a comprehensive procedures manual. The goal is to have this as a resource that will help guide "how we do business" at White Plains City School District. This will be a living document that will be updated and modified, as necessary. We will provide hard copies and make it accessible on our website.

Additionally, we are encouraging all employees to develop written step-by-step instructions detailing daily tasks and, where possible, have staff cross-trained.

Thank you for your continued support as we do our best possible for work for the students of the WPCSD.



Ann Vaccaro-Teich

## **Moskowitz, Marcy**

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**From:** Moskowitz, Marcy  
**Sent:** Monday, April 22, 2019 12:34 PM  
**To:** Marcy Moskowitz (marcymoskowitz@wpcsd.k12.ny.us)  
**Subject:** FW: Year End Closing

**From:** Moskowitz, Marcy  
**Sent:** Wednesday, May 30, 2018 4:01 PM  
**To:** WP Office Managers <WP\_Office\_Managers@wpcsd.k12.ny.us>; Baxter, Lea <leabaxter@wpcsd.k12.ny.us>; Smith, Patricia <patriciasmith@wpcsd.k12.ny.us>; Ahlers, Ruth <ruthahlers@wpcsd.k12.ny.us>; Silva, Emilia <emiliasilva@wpcsd.k12.ny.us>; Guarino, Deana <dguarino@wpcsd.k12.ny.us>; Ponterotto, Faith <faithponterotto@wpcsd.k12.ny.us>; Paul, Phyllis <phyllispaul@wpcsd.k12.ny.us>; Ramos, Elizabeth <elizabethramos@wpcsd.k12.ny.us>; Contrata, Kathleen <KathleenContrata@wpcsd.k12.ny.us>; Giuffre, Grace <gracegiuffre@wpcsd.k12.ny.us>; Culp, Cathy <CathyCulp@wpcsd.k12.ny.us>; Adamiak, Annette <annetteadamiak@wpcsd.k12.ny.us>; Alvarez, Monica <monicaalvarez@wpcsd.k12.ny.us>; Galluzzo, Patty <pattygalluzzo@wpcsd.k12.ny.us>; Bannister, Susan <sbannister@wpcsd.k12.ny.us>  
**Cc:** Stefanelli, Frank <frankstefanelli@wpcsd.k12.ny.us>; Marra, Ed <edmarra@wpcsd.k12.ny.us>  
**Subject:** Year End Closing

Good Afternoon,

As we approach year end, and the upcoming audit, we ask your help in the following areas:

- Please review all open encumbrances and communicate in writing to the Accounts Payable Department if they should remain open pending delivery of purchases/services or if they can be closed. We need this information returned by June 5, 2019.
- Sign all receiving documents on items received and send back to Accounts Payable so they can pay the bills they have in a timely manner. Signature of receipt of goods must be evident for payment of goods to be made.
- All timesheets through 6/30 must be submitted to the Payroll Office within a week after year end. Please remember that over the summer timesheets must be handed in within two weeks of the time being worked.
- All mileage reimbursement must be submitted by 6/30.

Thank you all for your continued support.

Marcy

*Marcy Moskowitz  
Business Manager/District Treasurer  
White Plains Public Schools  
5 Homeside Lane  
White Plains, NY 10605*



# WHITE PLAINS CITY SCHOOL DISTRICT

## CODING AND CLASSIFICATION GUIDE

### 2019-2020

The Uniform System of Accounts for School Districts is pursuant to Section 36 of General Municipal Law for all School Districts. The system is designed to provide uniformity with respect to classifications and summarization of data.

#### **BUDGET CODES**

There are six primary funds used by the district, the General Fund, Special Aid Fund, School Lunch Fund, Capital Fund, Expendable Trust Fund and the Debt Service Fund.

Code Letters are:

- A = General Fund
- F = Special Aid Fund - Includes all Grants, Summer School Handicap and Universal Pre-K Program
- C = School Lunch Fund
- H = Capital Fund
- TE = Expendable Trust Fund - Includes donations received for specific purposes
- V = Debt Service Fund

#### **CLASSIFICATION**

A classification of accounts is the systematic arrangement of accounts based upon a definite scheme.

#### **CODING**

Code numbers serve to identify accounts without reference to stated titles. Code numbers identify expenditure accounts by function and objects.

#### **FUNCTION**

The term "Function" is the primary classification and description of expenditures. It identifies groups of services aimed at accomplishing certain purposes or ends. For example:

Functional Unit = 1010 Board of Education  
2020 Supervision Regular School  
2110 Teaching Regular School

WHITE PLAINS CITY SCHOOL DISTRICT  
CODING AND CLASSIFICATION GUIDE  
2019-2020

**OBJECT**

The term "Object" is referenced to secondary classification and description of expenditures. It identifies expenditures by the article purchased or service obtained in order to carry out a function. The basic objects are as follows:

Object = .1xx Personnel Services  
.2xx Equipment  
.4xx Contractual Services  
.45x Supplies and Materials  
.47x Tuition  
.48x Textbooks  
.49x BOCES  
.600 Principal on Indebtedness  
.700 Interest on Indebtedness  
.8xx Benefits  
.9xx Interfund Transfers

**LOCATION**

Identifies department/buildings, or Administrator who is responsible within the district. For example:

Location = 00  
01  
Etc.

**PROGRAM**

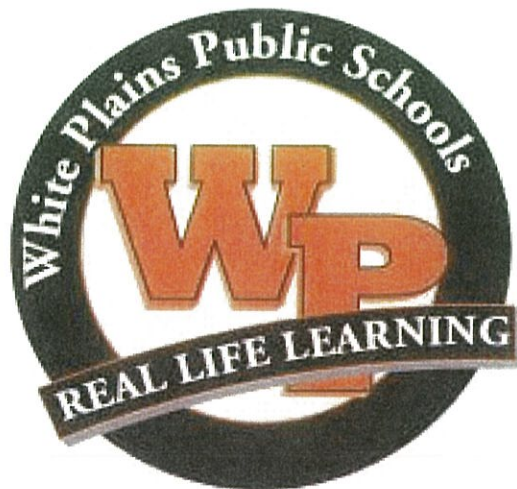
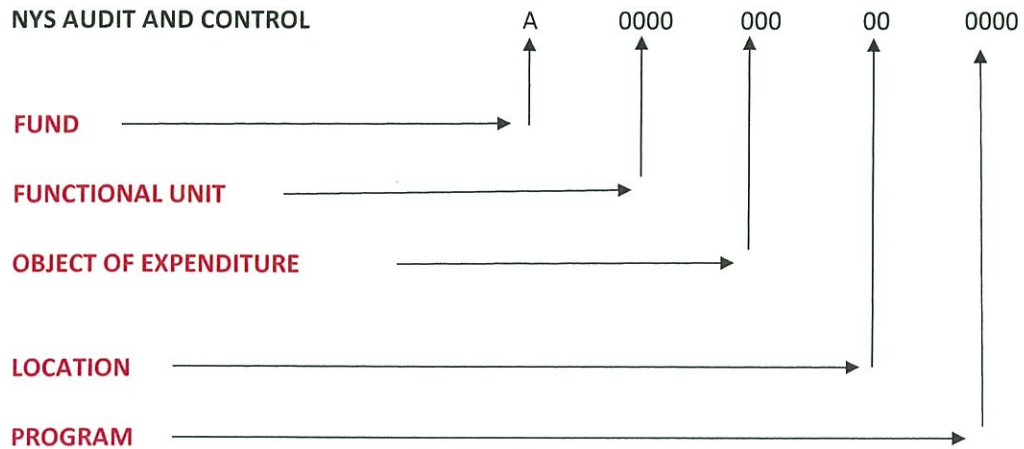
Identifies the program within the district. For example:

Program = 1110 Kindergarten  
1440 AVID

## WHITE PLAINS CITY SCHOOL DISTRICT ACCOUNT CODE REFERENCE GUIDE

The basic code number of four division of digits. The first division consists of four digits which identify the functional unit served by an expenditure. The second division consists of three digits which identify the object or service purchased. The third division defines the location related to the expenditure. The fourth division notes the program of the expenditure.

SOURCE: NYS AUDIT AND CONTROL



# WHITE PLAINS CITY SCHOOL DISTRICT

## FUNCTION CODES

### 2019-2020

Each classification is composed of a group of related function units and is so subdivided. It identifies groups of service aimed at accomplishing certain purposes or ends. For example, "Board of Education" identifies the legislative function of school operations while "Central Administration" identifies the executive function of school operations.

<b>1000 BOARD OF EDUCATION</b>	<b>2300 TEACHING - SPECIAL SCHOOLS</b>
1010 Board of Education	2330 Teaching - Special Schools
1040 District Clerk	<b>2600 INSTRUCTIONAL SUPPORT</b>
1060 District Meeting	2610 School Library and Audio Visual
<b>1200 CENTRAL ADMINISTRATION</b>	2630 Instructional Technology
1240 Chief School Administrator	<b>2800 PUPIL PERSONNEL SERVICES</b>
<b>1300 FINANCE</b>	2805 Attendance
1310 Business Administration	2810 Guidance
1320 Auditing	2815 Health Services
1325 Treasurer	2820 Psychological Services
1330 Tax Collector	2825 Social Work Services
1345 Purchasing	2830 Pupil Personnel Services
<b>1400 STAFF</b>	2850 Co-Curricular Activities
1420 Legal	2855 Interscholastic Sports
1430 Personnel	<b>5500 PUPIL TRANSPORTATION</b>
1460 Records Management Officer	5510 District Transportation
1480 Public Information and Services	5540 Contract Transportation
<b>1600 CENTRAL SERVICES</b>	<b>9000 EMPLOYEE BENEFITS</b>
1620 Operation of Plant	9010 Retirement - State
1621 Maintenance of Plant	9020 Retirement - Teaching
1670 Central Printing and Mailing	9030 Social Security
1680 Central Data Processing	9040 Workers' Compensation
<b>1900 SPECIAL ITEMS</b>	9045 Life Insurance
1910 Unallocated Insurance	9050 Unemployment Insurance
1920 School Association Dues	9060 Health/Dental/Health Ins Waiver/Disability
1950 Assessments on School Property	9070 Welfare Fund/Sup't Benefits
1964 Refund Real Property Taxes	9089 Employee Benefits - Other
1981 Administrative Charges - BOCES	9080 Other Administration
<b>2000 INSTRUCTION, ADMINISTRATION &amp; IMPROVEMENT</b>	<b>9700 DEBT SERVICE</b>
2010 Curriculum Development & Supervision	9711 Serial Bond - Construction
2020 Supervision-Regular	9714 Serial Bond - Real Property
2060 Research, Planning, and Evaluation	9785 Installment Debt
2070 In-Service Training	9798 Tax Anticipation Interest
<b>2100 TEACHING - REGULAR SCHOOL</b>	<b>9900 INTERFUND TRANSFERS</b>
2110 Regular School	9901 Transfer to School Lunch, Special Aid & Debt
<b>2200 PROGRAMS STUDENTS W HANDICAPPING CONDITIONS</b>	9950 Transfer to Capital Fund
2250 Programs- Handicapping Conditions	
2280 Occupational Education	

# WHITE PLAINS CITY SCHOOL DISTRICT

## OBJECT CODES

### 2019-2020

#### 100 Salaries

##### **INSTRUCTIONAL SALARIES**

- 120 Salaries Elementary, K-3
- 121 Salaries Elementary, 4-6
- 130 Salaries 7-12
- 131 Noon Duty Pay Grades 7-12
- 140 Substitute Teachers
- 141 Substitutes - Teacher covering for teacher
- 142 Substitutes - Teaching Assts.
- 150 Other certified positions
- 152 Teaching Assistants
- 153 Teacher Salaries
- 154 Per Diem/Stipends

##### **NON-INSTRUCTIONAL SALARIES**

- 160 Non-Instructional Salaries
- 163 Teacher Aides, hourly
- 164 Security Guards
- 165 C.S. Overtime
- 166 Night Differential
- 168 Substitutes/Temporary Staffing
- 169 Teaching Assistant - Contingency

#### 200 - EQUIPMENT

- 200 Equipment Value > \$10,000

#### 600 - PRINCIPAL ON INDEBTEDNESS

- 600 Payment

#### 700 - INTEREST ON INDEBTEDNESS

- 700 Interest Payment on Debt
- 710 Tax Anticipation Note
- 719 Bond Anticipation Note

#### 900 - INTERFUND TRANSFERS

- 950 Transfers to other Funds

#### H FUND - CAPITAL PROJECTS

- |                     |                      |
|---------------------|----------------------|
| 201 Const. Mgr.     | 246 Engineering      |
| 240 Admin Expense   | 293 General Const.   |
| 242 Reimbursables   | 294 Heat/Ventilation |
| 243 Insurance       | 295 Plumbing         |
| 244 Legal Architect | 296 Electrical       |
| 245 Architect       | 298 Mechanical       |

#### 400 - CONTRACTUAL

- 401 Telephone
- 402 Electric
- 403 Water
- 404 Fuel Oil
- 405 Security Contracts
- 406 Recycling
- 407 Natural Gas
- 408 Chemical Disposal
- 415 Equip/Building Repair
- 416 Inspection & Maintenance
- 418 Grounds
- 421 Fire/Liability Insurance
- 432 Equipment Rental/Lease
- 440 Contract, Professional & Technical Services
- 450 Supplies and Materials
- 455 Transportation Co-Curricular
- 456 Transportation - Departmental Programs
- 457 Transportation - Field Trips
- 458 Contract Transportation
- 460 Software
- 461 Library Books/Materials
- 462 Advertising
- 463 Postage
- 464 Travel and Conferences
- 467 Tax and Assessment
- 469 Miscellaneous Contractual
- 471 Tuition
- 472 Payment to City of W.P.
- 476 Fees and Dues
- 478 Printing
- 480 Textbooks
- 490 BOCES
- 491 BOCES-Capital
- 492 BOCES-Administrative
- 492 HVAC Service Contract
- 493 General Construction
- 494 Heating and Ventilating
- 495 Plumbing
- 496 Electrical
- 497 Site Improvement



# WHITE PLAINS CITY SCHOOL DISTRICT

## OBJECT CODES

### 2019-2020

The term object refers to the second block of digits. It identifies appropriations and expenditures by the article purchased or service obtained in order to carry out a function. The object classification identifies appropriations and expenditures as those for Salaries, Equipment, Supplies and Materials and Other Expenses.

**SERIES: 100 Salaries**

Classify under this object all salaries full or part-time employees of the school district.

**SERIES: 200 Equipment**

Expenditures for initial, replacement, or additional pieces of most equipment are entered under this object code. Purchases over \$10,000 unit cost for a single item should be recorded as equipment in code 200. All equipment costing \$1,000 - \$9,999.99 should be reflected in supplies and shall be inventoried for accountability purposes. Equipment purchases costing less than \$1,000 will be tracked by the administrator by using sign out-in sheets.

An equipment item, as defined in Education Law, Section 1725-a, is a movable or fixed unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles which meet ALL of the following conditions:

1. It retains its original shape or appearance with use.
2. It is non-expendable, that is if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit.
3. It represents an investment of money which makes it feasible and advisable to capitalize the item, usually \$10,000 or more.
4. It does not lose its identity through incorporation into a different or more complex unit or substance.
5. In accordance with NYS Education Law, equipment is a non-contingent item and transfers INTO an equipment budget code is NOT permissible.

**SERIES: 400-469 Other Expenses, Supplies**

Expenditures of the school district not provided for under other objects of expense will be shown under this classification. Such items include insurance, rentals, contracted services, supplies and materials, software, field trips.

Supplies are defined as 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 a different or more complex unit structure.

A supply item is any article or material which meets any ONE or more of the following conditions:

1. It is consumed in use.
2. It loses its original shape or appearance with use.
3. It is expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it.
4. It is an inexpensive item, having characteristics of equipment, whose small unit cost makes it inadvisable to capitalize the item. (Usually less than \$9,999.99)
5. It loses its identity through incorporation into a different or more complex unit or structure.

**SERIES: 470-471 Tuition**

These codes are reserved specifically for Public and Non-Public School Tuition expenses.

**SERIES: 480 Textbooks**

These codes are reserved for Public and Non-Public expenditures for textbooks in hardcover, paperback, workbook and magazines.

**SERIES: 490 BOCES**

This area is reserved for identification of rentals, fees and services obtained through the Board of Cooperative Educational Services (BOCES).

# WHITE PLAINS CITY SCHOOL DISTRICT

## LOCATION CODES

### 2019-2020

002	Church Street School
003	George Washington
004	Mamaroneck Avenue School
006	Post Road School
007	Ridgeway School
020	Highlands School
025	Eastview School
030	High School
035	Rochambeau
040	Education House
045	Dammann House
061	Grounds
062	Maintenance
071	District Clerk
072	Superintendent of Schools
073	Business Office
074	Human Resources
075	Facilities & Operations
076	Management & Information Systems
077	Curriculum & Instruction
079	Family Information Center
080	Special Education and Pupil Personnel Services
081	Instructional Technology
082	Physical Education/Health
083	Fine Arts
084	Science and Engineering
085	TV Production Specialist
086	Athletics
087	Transportation
088	Homebound Instruction and Student Activities
089	ELL/LOTE Programs
090	Mathematics, K-6
091	Social Studies
092	Mathematics, 7-12
093	English, 7-12
094	Guidance & Counseling
095	English Language Arts, K-6
097	Health Services
098	Purchasing

WHITE PLAINS CITY SCHOOL DISTRICT  
2019-2020  
PROGRAM CODES

The term program references the additional classification of appropriations and expenditures according to the specific program for which the appropriations and expenditures are made. This allows easy identification of specific programs for reporting and analysis.

1110	Kindergarten	2330	Homebound, Summer School, Extended Day
1120	Grades K-5	2350	Community School
1130	Grades 6-12	2510	Summer School
1210	Art	2512	Extended Day Programs
1250	Arts in Education	2900	District-Wide
1310	Business Education	2912	Private and Parochial
1350	Computer Education	2999	District-Wide Textbook Adoptions
1351	Technology	3110	Guidance
1410	English	3250	Instructional Media
1440	AVID	3310	Psychological Services
1450	ESOL	3410	Research, Testing & Evaluation
1452	Dual Language	3510	Social Worker Services
1460	Foreign Language (LOTE)	3610	Speech & Language Services
1510	Health	3710	Staff Development
1530	Career Skills	3811	Pupil Services
1580	Technology	3812	Attendance
1610	Enrichment	3813	Medical Services
1620	Math	3814	Student Info-Family Information Center
1660	Music	3910	Building Management
1710	Occupational Education	4000	Security
1750	Physical Education	4510	District Management
1780	ELA	4512	Curriculum Development
1781	ELA - Instr Specialist	4560	Environmental Safety
1800	Learning Strategies	4710	Facilities & Operations
1810	Science	4810	Transportation
1880	Social Studies	4910	Interfund Transfer
1993	Co-Curricular		
1995	Interscholastic		
2250	Special Education		
2251	W.C. Maintenance		
2254	Tuition - Public		
2255	Tuition - Medically Fragile		
2256	Foster Tuition		
2257	Tuition - Contingency		
2258	Parent Placed Tuition		