

**LAMPETER-STRASBURG SCHOOL DISTRICT**  
Lampeter, PA 17537

Finance Committee Agenda  
February 12, 2024  
6:30 p.m.

1. L-S Debt Profile Review, Projections and Recommendations
2. 2023-24 Projected Budget Outcome
3. School Age Child Care (SACC) Rate
4. Food Service Update
5. Transportation Update
6. 2024-25 General Fund Budget
7. Five-Year Projection
8. Capital Reserve Budget
9. Policy Review
  - a. 605 – Tax Levy
  - b. 607 – Tuition Income
  - c. 608 – Bank Accounts
10. Items from the Committee

Book	Policy Manual
Section	600 Finances
Title	Tax Levy
Code	605
Status	Active
Adopted	April 1, 2019

### **Authority**

The Board shall annually determine and establish school district taxes that are authorized by law, within the limitations imposed by applicable laws. The Board shall provide the means to levy and collect such taxes.[\[1\]](#)[\[2\]](#)[\[3\]](#)[\[4\]](#)[\[5\]](#)[\[6\]](#)[\[7\]](#)[\[8\]](#)[\[9\]](#)[\[10\]](#).

Legal	<a href="#">1. 24 P.S. 602</a>
	<a href="#">2. 24 P.S. 603</a>
	<a href="#">3. 24 P.S. 672</a>
	<a href="#">4. 24 P.S. 673</a>
	<a href="#">5. 24 P.S. 674</a>
	<a href="#">6. 24 P.S. 676</a>
	<a href="#">7. 24 P.S. 679</a>
	<a href="#">8. 24 P.S. 680</a>
	<a href="#">9. 53 P.S. 6924.101 et seq</a>
	<a href="#">10. 53 P.S. 6926.301 et seq</a>
	<a href="#">24 P.S. 672.1</a>
	<a href="#">24 P.S. 672.2</a>

Book	Policy Manual
Section	600 Finances
Title	Tuition Income
Code	607
Status	Active
Adopted	April 1, 2019

### **Authority**

When the district receives students who are residents of another school district, it shall assess tuition charges in accordance with the School Code. Tuition shall be assessed for those students whose attendance has been approved by the Board, in accordance with policy.[\[1\]](#)[\[2\]](#)

### **Delegation of Responsibility**

It shall be the responsibility of the Business Manager to invoice tuition for approved students.

### **Guidelines**

Tuition rates shall be determined annually for secondary grades, elementary grades, and special education classes.[\[3\]](#)

Tuition billings will be made in advance of the attendance period.

Legal	<a href="#">1. 24 P.S. 1316</a>
	2. Pol. 202
	<a href="#">3. 24 P.S. 2561</a>
	<a href="#">24 P.S. 1301</a>
	<a href="#">24 P.S. 1306</a>
	<a href="#">24 P.S. 1307</a>
	<a href="#">24 P.S. 1308</a>
	<a href="#">24 P.S. 1309</a>
	<a href="#">24 P.S. 1310</a>
	<a href="#">24 P.S. 1313</a>
	<a href="#">24 P.S. 2503</a>

# LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

## 607-AR-0. NONRESIDENT TUITION

The Business Manager will be responsible for annually determining the most recently approved tuition rates as calculated by the Pennsylvania Department of Education. The Business Manager will inform the Board, Superintendent and administrators of the approved tuition rates.

The Business Office will invoice the parent/guardian of the nonresident student in accordance with Board policy.

When tuition payments are not being submitted monthly, the Business Manager will send the parent/guardian a Notice Of Tuition Past Due. The notice will inform the parent/guardian of the delinquency of the tuition payment, the amount currently due, and the consequences of nonpayment. The Superintendent will receive a copy of the Notice.

The Business Manager will inform the Superintendent of any nonpayment of tuition within the period specified in the Notice. The Superintendent will take final action regarding the termination of a student's enrollment due to nonpayment of tuition.

When a district school receives a student from another school district, the sending district will pay the approved tuition rate. The Business Manager will invoice the school district in accordance with Board policy.

# LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

## 607-AR-1. NOTICE OF TUITION PAST DUE

First Notice     Second Notice

Date: \_\_\_\_\_

Dear \_\_\_\_\_  
(Name of Parent/Guardian)

This is to inform you that the tuition payment for \_\_\_\_\_ has been  
(Name of Student)

past due since \_\_\_\_\_, and the payment amounting to \_\_\_\_\_  
(Inclusive Dates) (Amount)

needs to be submitted to my office within ten (10) days of the date of this letter.

If you have any questions regarding this matter, please contact me at the following number:

\_\_\_\_\_  
(Telephone Number)

If you have not contacted me or submitted the amount indicated in this correspondence within ten (10) days from the date of this notice, the student's enrollment in the school district will be terminated.

Sincerely,

\_\_\_\_\_  
Business Manager

cc: Superintendent

Book	Policy Manual
Section	600 Finances
Title	Bank Accounts
Code	608
Status	Active
Adopted	April 1, 2019

### **Authority**

The Board, by a majority vote of the full Board, shall designate one or more banks or bank and trust companies as depositories for the safeguarding of school funds.[\[1\]](#)[\[2\]](#)

Each depository shall be required to report monthly to the Treasurer or Board on the status of funds, in the manner required by law.[\[3\]](#)[\[4\]](#)

Each designated depository shall furnish proper security for deposits in the amount designated by the Board and in accordance with law.[\[2\]](#)[\[5\]](#)[\[6\]](#)

### **Guidelines**

Each designated depository shall be advised not to cash checks payable to the school district but to deposit said checks to the district accounts.

The Board shall annually obtain quotations for specified banking services prior to designating its depositories.

Legal	<a href="#">1. 24 P.S. 508</a>
	<a href="#">2. 24 P.S. 621</a>
	<a href="#">3. 24 P.S. 440</a>
	<a href="#">4. 24 P.S. 624</a>
	<a href="#">5. 24 P.S. 622</a>
	<a href="#">6. 24 P.S. 623</a>
	<a href="#">24 P.S. 625</a>

# LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

## 608-AR-0. BANK ACCOUNTS

The Board will approve designated depositories where accounts can be opened for deposit to the credit of the school district any monies, checks, or other instruments that come into possession of district employees.

All district officers, employees and agents who handle checks, receipts, deposits, monies or financial records on behalf of the district must be familiar with applicable laws, Board policies and administrative regulations.

Items for deposit in district accounts will be endorsed only by individuals authorized to sign checks, or endorsement may be made in writing or by a district stamp without designation of the individual so endorsing.

The Business Manager will prescribe the form and detail of district accounts.

The Superintendent and Business Manager may at any time audit the accounts of any officer, employee or agent who collects or receives district monies, and these accounts will be audited at least annually.

### Deposits

Each officer, employee and agent of the district or individual school who is responsible to collect or receive any monies will deposit his/her collections and receipts.

Regardless of the amount, all funds will be deposited at the end of each school week and on the last business day of the fiscal year.

All deposits will be reconciled monthly.

### Individual School Accounts

The Board authorizes the maintenance of approved individual school accounts for the operation of student activities only.

The Business Manager will communicate to relevant building staff the established procedures and accounting practices required to ensure that all funds are handled in accordance with law, Board policy and administrative regulations.

The building principal or designee will be responsible for the proper administration of the financial activities of the school.

All individual school accounts are subject to audit at any time by the Superintendent or Business Manager.

#### Selection Of Depositories

The Board will solicit bids to serve as a district depository from banks, savings and loans associations, trust companies and credit unions as deemed necessary.

The Superintendent will recommend to the Board for its approval an invitation to bid for bank depository services.

In consultation with the Board, the Superintendent and Business Manager will develop the criteria required for a financial institution to serve as a depository for the district.

The Superintendent and/or Business Manager will prepare and send the bid documents to local financial institutions meeting the stated criteria and capable of providing the required services to the district.

The Board, Superintendent and Business Manager will review the bids received and select the depository(ies) to provide services to the district.

Approval of the depository(ies) will be placed on the agenda of the next regular Board meeting as an action item.

# LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

## 608-AR-1. INSUFFICIENT FUND CHECKS

The Business Manager is responsible for collecting up to the maximum fee authorized by state law for returned checks written to the district that are not honored upon presentation to the respective financial institution for any reason.

The Superintendent is authorized to contact the district solicitor whenever necessary to collect the returned check amount, fee, collection costs and expenses, and interest.

### Procedure

The following steps will be taken whenever an individual writes a check to the district that is not honored upon presentation to the respective bank or other depository institution:

1. The Business Manager or designee will contact the individual as soon as the check is returned to the district. The individual will be asked to pay the amount of the returned check and the maximum fee authorized by state law for returned checks.
2. If the amount due is not paid after initial contact, the Business Manager or designee may pursue additional action, including:
  - a. Send a letter by certified mail, return receipt requested, demanding payment within thirty (30) days of mailing the letter.
  - b. If the amount due is not paid within thirty (30) days of mailing the demand letter, the Business Manager will inform the Superintendent.
  - c. The Superintendent will contact the district solicitor for further collection action.

# LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

## 608-AR-2. NOTICE OF RETURNED CHECK

Date: \_\_\_\_\_

Dear \_\_\_\_\_  
(Name of Parent/Guardian)

This is to inform you that the check you submitted to the district for payment, check number \_\_\_\_\_, dated \_\_\_\_\_, drawn on account number ending in \_\_\_\_\_ with the following banking institution, \_\_\_\_\_, has been returned for the following reason:

- Insufficient funds
- Uncollected funds
- Closed account
- Other, as specified \_\_\_\_\_

The district submitted this check for payment, and the check was returned. Please send cash or a money order in the amount of \$\_\_\_\_\_ to clear the bill. This amount includes the amount of the payment and the fee for processing. If you have any questions, please contact me at the following number: \_\_\_\_\_.

Sincerely,

\_\_\_\_\_  
Business Manager