

WEST CHESTER AREA SCHOOL DISTRICT

BUSINESS PROCEDURES

MANUAL

Revised July 2024

Table of Contents

Accounting	110.00
Policy	110.01
Accounts Payable.....	120.00
General Fund & Activity Funds	120.01
Activity Funds	130.00
General Information	130.01
Student Activity Fund Accounts – Fund 50.....	130.02
Establishment of Funds	130.02
Organization of Activities	130.02
Sources of Funds	130.04
Fundraising	130.04
Uses of Activity Funds.....	130.04
Prorating Interest Income and Maintenance Expenses	130.05
Closing Funds.....	130.05
Trust Fund Accounts – Fund 51	130.06
Other	130.06
Athletic Association Funds.....	140.00
Game Help Compensation.....	140.01
Report of Receipts & Disbursement of Funds	140.01
Budget Transfers.....	150.00
Instructions.....	150.01
Capital Assets Procedure	160.00
Information & Instructions	160.01
Assets Useful Lives.....	160.03
Chart of Accounts	170.00
General Information	170.01
Fund.....	170.03
Function.....	170.04
Funding Source	170.33
Level	170.34
Program	170.34
Location	170.41
Object/Account	170.45
Debt	180.00
Post Issuance Compliance	180.01
Deposits	190.00
Information & Instructions	190.01
Instructions for Elementary Schools.....	190.01
Instructions for Secondary Schools	190.02
Best Practices	190.03
Expense Reports	200.00
Reimbursement Policy.....	200.01
Instructions for Completing Form	200.02
Gift Card Procedure	210.00
General Information	210.01

Mailing Procedures	220.00
General Instructions	220.01
Postage Billing & 3 rd Class Bulk Mailing	220.02
Outside Carrier Services (UPS, FedEx & FedEx Ground)	220.03
Payroll	230.00
General Payroll Information	230.01
Time Clock – Custodial and Support Personnel	230.01
Professional Time Cards (Blue Time Cards)	230.03
Extended School Year Payroll Guidelines	230.04
Direct Deposit of Paychecks	230.05
Employee Access Center	230.06
Tax-Sheltered Annuities 403(b) Plans	230.06
Pre-Approval to Attend Educational Meetings	240.00
Instructions	240.01
Purchasing	250.00
Objectives & Legal Requirements	250.01
Bidding	250.01
Existing Bids	250.02
Quotations	250.03
Purchase Orders	250.04
Receiving Orders/Deliveries	250.07
Store Purchasing Cards	250.08
Warehouse Orders	250.09
Grant Funded Procurement Matrix	250.09
Retiree Substitute Volunteer Program	260.00
General Information	260.01
Sales Tax & Public School Districts	270.00
School Organizations	270.01
School-related Organizations	270.02
Transportation	280.00
Yellow Bus Instructions	280.01
Appendix	290.00
Application to Establish Account Sample Form A	290.01
Application to Terminate Account Sample Form B	290.02
Depletion of Senior Class funds Sample Form C	290.03
Fundraiser Pre-Approval Request Sample Form D	290.04
Fundraiser Reconciliation Form Sample Form E	290.05
Student Activities Fund Student Officers Sample Form F	290.06
Report of Receipts & Disbursements for Athletic Events Sample Form G	290.07
Retiree Substitute Volunteer Program Monthly Log Sample Form H	290.08
Sole Source Justification Sample Form F	290.09

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 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 their 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 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 150*) 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 250.07*). 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 are not allowed.
2. Funds that are under the control of an organization not part of the West Chester Area School District are 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 is prohibited.
5. At the beginning of each 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 activity fund.
7. All funds collected by student organizations shall be deposited in a student activity fund in a bank designated by the Board in accordance with School Board policy.
8. Funds collected shall be submitted to the building principal before the end of each school day and shall be safeguarded until deposited. Deposits should be within 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 Assistant Superintendent and Director of 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 Assistant Superintendent. ([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 funded 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 190)

**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
- PIAA officials are assigned to an athletic event through Arbiter Sports Pay. Arbiter Sports is responsible to pay all Officials directly. Athletic Directors are responsible to review and approve the activity reports which serves as authorization for the District to replenish the funds with Arbiter Sports.
- 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.

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**

The screenshot displays the navigation menu of the Finance Plus system. The menu is structured as follows:

- Fund Accounting** (selected)
 - Entry & Processing** (selected)
 - Periodic Routines
 - Reports
 - Reference Tables
 - Custom
 - State

On the right side of the screen, the **Budget Ledgers** menu is visible, containing the following items:

- Approve/Deny Budget
- Adjustments
- Approve/Deny Budget Transfer
- Batch Budget Adjustments
- Batch Budget Transfer
- Expenditure Ledger** (highlighted)
- Project Ledger
- Revenue 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**.

Set Period
✕

Date: 04/08/2016 Period: 10/16

Continuous
 Transfer Number * Control Number
 Description

BUDGET CODE	Account	Description	From Amount	To Amount

Totals

Current Budget:	Total:	Expenditures:
Total Control Budget:	Encumbrances:	Budget Balance:
Budget Control Balance:	Budget Balance:	

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.

Insert Row Delete Row
✕

Date: 04/08/2016 Period: 10/16

Continuous
 Transfer Number * Control Number
 Description

BUDGET CODE	Account	Description	From Amount	To Amount
125150000055 955	610	TRANSFER FOR TRAVEL	20.00	0.00
125150000055 955	580	TRANSFER FOR TRAVEL	0.00	20.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00

Totals

BUSINESS ADMINISTRATION TRAVEL EXPENSES		Total:	20.00	20.00
Current Budget:	500.00	Expenditures:	0.00	
Total Control Budget:	500.00	Encumbrances:	0.00	
Budget Control Balance:	500.00	Budget Balance:	500.00	

8. Enter the following information:

- **Description** (reason for transfer)
- **Dollar amount** 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

Updated by PDE 4-19-24

(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 A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. It also contains all related liabilities and residual equities or balances or changes therein. Funds are established to carry on specific activities or attain certain objectives of an LEA according to special legislation, regulations or other restrictions.

FUNCTION The Function describes the activities for which a service or material is acquired. The functions of an LEA are classified into five broad areas: 1) Instruction, 2) Support Services, 3) Operation of Non-instructional Services, 4) Facilities Acquisition, Construction, and Improvement Services, and 5) Other Financing Uses. Functions consist of activities, which have somewhat the same general operational objectives. For example, the subfunctions (the first major subdivision of a function), of the function Support Services consist of such areas as transportation, pupil personnel services, administration, etc. The function for Instruction is broken down by program (e.g., regular, special, vocational, etc.). Construction of the functional coding structure beyond the subfunction classification is based on the principle that the classification of activities should be combinable, comparable, relatable, and mutually exclusive.

FUNDING SOURCE The Funding Source dimension permits LEAs to accumulate expenditures to meet a variety of specialized reporting requirements at Local, State, and Federal levels. The first two digits of this dimension identify the funding source (e.g., Local, State or Federal), authority (e.g., Title I or Title II), or expenditure purpose (e.g., Child Nutrition Projects) for which a special record or report of revenues, expenditures or both is required. The third digit of this three digit dimensional code is available to identify particular projects (e.g., Part A of a Title I project). Use of Funding Sources is not required but is recommended particularly for federal revenue sources. LEAs must have the ability to identify expenditures funded with any specific revenue source upon request or for various required reports.

LEVEL Segregates expenditures by organizational level (Elementary, Secondary, etc.)

PROGRAM 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 Segregates costs by Building

ACCOUNT The service or commodity bought classified into nine major categories:

1. PERSONNEL SERVICES-SALARIES
2. PERSONNEL SERVICES-EMPLOYEE BENEFITS
3. PURCHASED PROF. & 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

Fund	Expense/Revenue Code	
01	1	General Fund
22	2	Other Capital Fund
27	7	Capital Reserve Fund
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 costs¹, 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.

Related costs include instructional expenditures for salaries, contracted services, travel expenses, equipment rental, supplies, books, technology hardware and software, 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 12th 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. Do not include costs for student support services such as guidance, or transportation within these functions. (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.

- **Do not include costs for student support services such as guidance, or transportation within this function.**
- **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.**

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 for vocational education including tuition, capital outlay, authority rental, and debt service.

1310 AGRICULTURAL EDUCATION

That form of vocational education designed for agricultural, off-farm agribusiness, renewable natural resources and environmental occupations including the development of leadership, knowledge and skills in each area, as reported under CATS.

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 Expenditure Function Codes: 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 for vocational education including tuition, capital outlay, authority rental, and debt service.

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 PA 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 PA 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 using object 566.

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 including community college sponsorship 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 payments 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 payments. 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 subaccounts.)

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 PA School Code, 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. Management contracts must be reviewed and contract fees should be allocated to the most appropriate sub-functions within 2300. 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 Statement 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, bank fees and paying agent fees (object 810), 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 and Police 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, longrange 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 nonroutine 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. (Transactions should be recorded to 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 and leases. Include swap termination fees in 5110-990.

5120 * DEBT SERVICE – REFUNDED BONDS / NOTES

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/note issues from resources provided by the new bond/note 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 Statement 33. Additional information regarding the coding of refunds can be found in Accounting Bulletin #99-1.

5140 * LEASES AND OTHER RIGHT TO USE ARRANGEMENTS

This account is used to record the expenditures incurred for payments on GASB 87 leases and GASB 96 other right to use arrangements. Payments on items such as SBITAs are included here. Note: Function 5140 was previously used to account for Short Term Borrowing-Interest and Costs until the 2015-16 fiscal year.

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 21-29 Code transfers to special revenue funds 21, 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 within this function using object 931. Code transfers to capital reserve fund 32 within this function using object 932. Code transfers to capital projects fund 39 within this function using object 939.

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 CUSTODIAL FUND TRANSFERS

Fund transfers to trust and custodial funds: Funds 70 & 80 (except Fund 81). To be used with object 939. Transfers to Fund 81 are coded to function 5280.

5280 * STUDENT ACTIVITY CUSTODIAL FUND TRANSFERS

Fund transfers to student activity custodial 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 (PDE2056). 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 CUSTODIAL INTRAFUND TRANSFERS

Transfers made from one program of the Trust and Custodial Funds to another program of the Trust and Custodial Funds. Student activity custodial fund intrafund transfers are recorded to function 5480.

5480 STUDENT ACTIVITY CUSTODIAL INTRAFUND TRANSFERS

Transfers made from one program of the Student Activity Custodial Fund to another program of the Student Activity Custodial 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

The Funding Source dimension permits LEAs to accumulate expenditures to meet a variety of specialized reporting requirements at Local, State, and Federal levels. The first two digits of this dimension identify the funding source (e.g., Local, State or Federal), authority (e.g., Title I or Title II), or expenditure purpose (e.g., Child Nutrition Projects) for which a special record or report of revenues, expenditures or both is required. The third digit of this three digit dimensional code is available to identify particular projects (e.g., Part A of a Title I project). Use of Funding Sources is not required but is recommended particularly for federal revenue sources. LEAs must have the ability to identify expenditures funded with any specific revenue source upon request or for various required reports.

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. The below table shows funding sources other than 000.

Funding Source

X - XXXX - XXX - XX - XXX - XXX

Code	Name	Code	Name
101	Childcare	479	Title III, Prior Year Grant
102	Culinary	510	IDEA 619/ Early Intervention
108	Creative Arts Trans Ed	511	IDEA 619 State Funds
109	Creative Arts MCH	520	IDEA
110	Job Shadowing Henderson	522	IDEA Achieve
111	Dance Therapy East Bradford	529	IDEA Carryover
113	Creative Arts Peirce	821	PCCD Maintain Health Env
114	Attend Incen. Pro	822	Chesco Cares
290	Water Quality Education	890	Medical Assistance Direct
360	Safe Schools	891	Medical Assistance Admin/Time Study
365	PCCD Safe Schools	968	Dir of Special Ed
366	Safe Schools- Equipment	987	CARES Act Other Funding
367	Safe Schools- SRO	988	ARRA Basic Ed
368	Safe Schools- Program	989	CARES Act ESSER II Funds
411	Title I, Current Year Grant	990	ARRA State Fiscal
419	Title I, Prior Year Grant	997	ARP HCY
421	Title II, Current Year Grant	991	ARP Special Ed
429	Title II, Prior Year Grant	994	ARP ESSER LLSA
431	Title IV, Current Year Grant	995	ARP ESSER SSSA
439	Title IV, Prior Year Grant	996	ARP ESSER ASSA
471	Title III, Current Year Grant		

LEVEL

The Level segregates expenditures by organizational level (Elementary, Secondary, etc.)

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

<u>Code</u>	<u>Name</u>
00	District
10	Elementary
20	Secondary (7-12)
80	Federal Programs
11	Grade 1 (Bus. Office Use Only)
12	Grade 2 (Bus. Office Use Only)
13	Grade 3 (Bus. Office Use Only)
14	Grade 4 (Bus. Office Use Only)
15	Grade 5 (Bus. Office Use Only)
1K	Kindergarten (Bus. Office Use Only)

PROGRAM

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)

Program Codes

X - XXXX - XXX - XX - XXX - XXX

Code	Name	Code	Name
000	REVENUE	18J	TEEN-AGE PARENT
01	ART	18K	MTSS
02	BILINGUAL- ELD	18L	ALTERNATIVE ED
02S	JUMP START - SUMMER	18M	PA DRUG & ALCOHOL
03	BUSINESS ED	18N	DFC - CTC
04	MARKETING ED	18O	STATE FARM CTC
05	CYBER SCHOOL	18P	PA LCB
06	ENG/LANG ARTS	18R	CISPA GRANT
06A	READING	18T	SOCIAL EMOTIONAL LEARNING
06B	ELEM SUMMER LEARNING PGM	18Y	STAFF DEVELOPMENT
07	WORLD LANGUAGE	18Z	EXTENDED DAY
08	KINDERGARTEN	19	SCIENCE
08F	FULL DAY KINDERGARTEN	19D	SCIENCE GRANT
09	GRADES K-5	20	SOCIAL STUDIES
10	COMPUTER ED	21	SPECIAL EDUC
11	HEALTH ED	21A	MENTALLY GIFTED
11A	HEALTH/FITNESS	21B	HEARING/VISION SUPPT
12	FAMILY CONSUMER SCIENCE	21C	EMOTIONAL SUPPORT
13	TECHNOLOGY ED	21D	PSYCHOLOGIST
14	LIBRARY MEDIA	21E	HOMEBOUND INST
14A	AUDIOVISUAL	21F	LRNG SPPT/LIFE SKLLS
15	MATHEMATICS	21G	EARLY INTERVENTION
16	MUSIC	21H	PHYSICAL SUPPORT
16A	VOCAL	21J	OTHER SPEC ED SUPPRT
16B	INSTRUMENTAL	21K	SPECIAL ED OTHER
17	PHYSICAL ED	21L	ALTERNATIVE ED
17A	ADAP PHYS ED	21M	ALT ED- PARTIAL HOSPITAL
18	PUPIL SERVICES	21N	NURSING SERVICES
18A	ATTENDANCE	21P	IDEA
18B	GUIDANCE	21R	BEHAVIORAL SUPPORT
18C	PSYCHOLOGICAL SERVICES	21S	ESY
18D	HEALTH SERVICES	21T	IDEA - SPECIAL
18E	PSYCHIATRIC SVCS	21U	COVERAGE FOR IEP
18F	SOCIAL WORKERS	21V	INSTRUCTION IN THE HOME
18G	COMMUNITY SVCS	21Y	STAFF DEVELOPMENT
18H	CAREER EXPLORATION	21Z	EXTENDED DAY

Code	Name	Code	Name
22	HELP PROGRAM	35B	FEDERAL-TITLE I REWARD
23	INSTRUCTIONAL COACHES	35S	TITLE III SUMMER
25	AP CAPSTONE	40	SCHOOL MANAGMNT
26	FLEX SEATING	41	SUMMER SCHOOL
30	EXTRACURRICULAR-ATHL	41A	SUMMER ENRICHMENT
302	UNIFIED BOCCE	41B	SUMMER TUTOR PROGRAM
30A	BASEBALL	41C	SUMMER BOOK CLUB
30B	BASKETBALL-BOYS	42	WORKSHOPS-CURR DEV
30C	BASKETBALL-GIRLS	45	PARTNERSHIPS IN EDUC
30D	CROSS COUNTRY-BOYS	50	GENERAL SUPPORT
30E	FOOTBALL	50A	SUPV'S SPECIAL
30F	GOLF	50E	STUDENT TESTING
30G	INDOOR TRACK-GIRLS	50N	NETWORKING
30H	CHEERLEADING	50S	SUBSTITUTE
30I	INDOOR TRACK- BOYS	50Z	DATA PROCESSING
30J	HOCKEY	51	SCHOOL BOARD
30K	LACROSSE-BOYS	51T	TAX COMMISSION
30L	LACROSSE-GIRLS	52	SUPT OF SCHOOLS
30M	SOCCER - BOYS	52A	DIRECTOR OF ELEM ED
30N	TRACK-BOYS	52B	DIR - SEC ED
30P	TENNIS-BOYS	52E	TEACHER INDUCTION
30Q	TENNIS-GIRLS	52M	EQUITY DIRECTOR
30R	WRESTLING	53	ASSISTANT SUPT
30S	FACULTY MANAGER	53A	ASST SUPTN - TESTING
30T	SOFTBALL-GIRLS	54	DIR - PERSONNEL
30U	CROSS COUNT-GIRLS	54A	VACANCY COVERAGE
30V	TRACK-GIRLS	54B	ATHLETIC COVERAGE
30W	VOLLEYBALL	54C	CUSTODIANS
30X	SWIMMING	54N	CONTRACT NEGOTIATIONS
30Y	SOCCER - GIRLS	54T	TEACHER TUITION
30Z	ATHLETIC FUNDS	54X	SUPPORT/CUSTODIAL TUITION
31	EXTRACURR-NON-ATHL	54Y	ADMINISTRATORS TUITION
31A	SAFETY PATROL	54Z	NON BARGAINING UNIT
31B	BUS DUTY	55	BUSINESS ADM
35	FEDERAL FUND	55C	RETAINAGE
35A	FEDERAL FUNDS-IMMIGRANT	55R	BENEFIT RECEIPTS

Code	Name	Code	Name
55W	WESTTOWN	72E	OTHER CONSULTANTS
56	DISTRICT PRINTING	72F	LAND PURCHASE
59	UNEMPLY. COMP.	72G	ARCHITECTURAL FEES
70	MAINTENANCE	72H	ADDITIONAL A / E SRV
70A	ASBESTOS	72I	AUDIT FEES
70C	ELECTRICAL	72J	ENGINEERING FEES
70D	FLOORS	72K	LEGAL FEES
70E	ELECTRICAL	72L	MUNICIPAL PERMIT FEES
70F	GROUNDS	72M	OTHER COSTS
70G	GENL CONSTRUCTION	72N	FUNITURE & EQUIPMENT
70H	HEATING & VENT	72O	MOVING
70O	GENERAL OFFICE	72P	DISPOSAL COSTS
70P	PLUMBING	72Q	STORAGE RENTAL COSTS
70Q	GROUNDS EXTERIOR	72R	TECHNOLOGY EQUIP
70R	ROOFING	72S	APPRAISAL SERVICES
70S	SPECIAL ITEMS	72T	CONSTRUCTION TESTING SRV
70T	TOOLS & EQUIPMENT	72U	ENVIRO / MONITOR TESTS
70U	SPECIAL ITEMS	72V	SPECIAL STUDIES SERVICES
70X	ENVIRONMENTAL	72W	SURVEYING SERVICES
71	OPERATIONAL SERVICES	73A	MATERIALS SUPPLY
71A	CUSTODIAL	73B	ASBESTOS ABATE CONTRACTOR
71B	TELEPHONE	73C	CASEWORK CONTRACTOR
71C	ELECTRIC	73D	DEMOLITION CONTRACTOR
71D	WATER	73E	DOOR HARDWARE CONTRACTOR
71E	SEWER	73F	DRILLING CONTRACTOR
71F	MAIL DISTRIBUTION	73G	ELECTRICAL CONTRACTOR
71G	MOTOR POOL	73H	ENVIRONMENTAL CONTRACTOR
71H	WAREHOUSE	73I	FIRE PROTECTION CONTRACTO
71J	FUEL OIL	73J	FLOORING CONTRACTOR
71K	GAS HEAT/UTILITY	73K	FOOD SERVICE CONTRACTOR
71L	SECURITY	73L	GENERAL CONTRACTOR
71T	WASTE REMOVAL	73M	HVAC CONTRACTOR
72A	COMMISSIONING	73N	LANDSCAPE CONTRACTOR
72B	CONSTRUCTION MGMT	73O	MASONRY CONTRACTOR
72C	ENVIRONMENTAL CONSULTANT	73P	PAINTING CONTRACTOR
72D	GEO TECHNICAL CONSULTANT	73Q	PAVING CONTRACTOR

Code	Name
73R	PLUMBING CONTRACTOR
73S	ROOFING CONTRACTOR
73T	SITE CONTRACTOR
73U	STUCTURAL STEEL CONTR
73V	TECHNOLOGY WIRING CONTR
73W	TESTING & AIR BALANCING
73X	CONSTRUCTION CONTINGENCY
75	TRNSPORTATION
75A	HOME TO SCHOOL-PUB
75B	HOME TO SCH-NON PUB
75C	SPECIAL EDU. SVCS.
75E	PROGRAM MANAGEMENT
75F	NON PUB-IND CONTRACT
75G	SPEC ED (STATE DED)
76	PERFORM AWARDS
901	EAST BRADFORD TWP
902	EAST GOSHEN TWP
903	THORNBURY (CHESCO)
904	THORNBURY (DELCO)
905	WEST CHESTER BORO
906	WEST GOSHEN TWP
907	WESTTOWN TWP
908	WEST WHITELAND TOWNSHIP
920	PARKING FEE
99	FURNITURE BID
99A	PHONO AWARE
99D	SOFTWARE UPDATES
99G	TECH INIT AWARDS
99I	LAPTOP/PRINTERS
99V	EQUIP REPLACEMENTS

LOCATION

Segregates costs by Building

Location Codes

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

Code	Name	Code	Name	Code	Name
			O-M WESTTOWN-		
221	HENDERSON HIGH SCHL.	647	THORN	970	COMMUNICATIONS
222	EAST HIGH SCHOOL	648	O-M PENN WOOD ELEM	971	MENTLY GIFTED- ELEM
223	BAYARD RUSTIN HIGH SCHOOL	651	O-M HILLSDALE ELEM	972	MENTLY GIFTD- SECONDARY
230	HIGH GIFTED	652	O-M EAST BRADFORD	973	READING SUPERVISOR
324	STETSON OUT/ED	653	O-M STARKWEATHER	974	ASSESSMENT
325	PEIRCE OUT/ED	654	O-M GREYSTONE	975	EQUITY
326	PEIRCE MIDDLE SCHOOL	735	NON-DISTRICT BLDGS.	976	ELD
327	STETSON MIDDLE SCHL.	739	STS. PHILIP & JAMES	977	ORG. & PROF. DEVELOPMENT
328	FUGETT MIDDLE SCHOOL	740	CCIU	978	COMPREHENSIVE PLAN
329	FUGETT OUT/ED	749	STS. SIMON & JUDE	980	CYBER SCH WCASD
330	EDUC CENTER - PROBE	753	GLEN MILLS SCHOOL	981	CYBER SCH WCASD ELEM
432	EDUC CENTER - LEEP	904	THORNBURY (DEL CO)	982	CYBER SCH WCASD MID
437	M C HOWSE ELEMENTARY	911	EDUCATION CENTER	983	CYBER SCH WCASD HIGH
438	EXTON ELEMENTARY	912	WAREHOUSE		
440	EAST GOSHEN ELEM	913	CUSTODIAL SERVICES		
444	FERN HILL ELEM	914	GROUNDS		
445	GLEN ACRES ELEM	931	DIR OF FACILITIES		
447	WESTTOWN-THORNBURY	940	SCHOOL BOARD		
448	PENN WOOD ELEMENTARY	950	SUPT OF SCHOOLS		
451	HILLSDALE ELEMENTARY	951	ASSISTANT SUPT		
452	EAST BRADFORD ELEM.	952	DEPUTY SUPERINTENDENT		
453	SARAH W STARKWEATHER	953	DIR SECONDARY ED		
454	GREYSTONE ELEMENTARY	954	DIR OF PERSONNEL		
621	O-M HENDERSON HIGH	955	DIR OF BUS. AFFAIRS		
622	O-M EAST HIGH SCHOOL	956	DIR OF PUPIL PERSONL		
623	O-M BAYARD RUSTIN HIGH	958	DIR. ELEMENTARY ED		
626	O-M PEIRCE MIDDLE	960	ART DEPARTMENT		
627	O-M STETSON MIDDLE	961	DIR.INFO TECHNOLOGY		
628	O-M FUGETT MIDDLE	962	SUPV HEALTH & FCS		
631	ELEMENTARY MISC PROJ	963	FOREIGN LANG. SUPV		
637	O-M M C HOWSE ELEM	964	LIBRARY		
638	O-M EXTON ELEMENTARY	965	SUPV MATH & BUS ED		
640	O-M EAST GOSHEN ELEM	966	MUSIC / ART SUPV		
643	O-M EDUCATION CENTER	967	SUPV SCIENCE/TECH ED		
644	O-M FERN HILL ELEM	968	DIR SPECIAL EDUCAT		
645	O-M GLEN ACRES ELEM	969	SOCIAL STUDIES SUPV		

Object Codes

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 subobjects 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.

119 Additional Compensation

Compensation not specified elsewhere in the 100 series of objects. Include here items such as bonuses or incentives. Include compensation that is paid directly to an employee or that is deposited into another account such as a 403b on behalf of the employee.

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-- DELETED~~

Beginning in 2018-19: Employee Training and Development Services should be recorded to object 360

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.

360 Employee Training and Development Services

Record to this 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. This object may only be used in conjunction with Staff Development expenditure functions 2271, 2272, 2834, and 2836; Instructional functions 1600 and 1806; and Non-public functions 1500, 2280, 2450 and 2750.

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 DELETED- Use of this code was discontinued in 2023-24

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.**

NOTE: If a contracted carrier agreement contains embedded leases that meet the criteria of leases under GASB 87, the payments on the lease portion of the agreement must be coded to function 5140. In the initial year of the agreement, recognition of a capital outlay for the current value of the embedded lease would be recorded to 2700-730.

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 and 4010 students attending Approved Private Schools. Note: non-4010 APS student costs should be coded to object 323.

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 360.

USE 581 for all travel expense for all off-site conferences, workshops or seminars.

581 TRAVEL – PROFESSIONAL DEVELOPMENT (INCLUDES MEALS/LODGING)

Expenditures for transportation, meals, lodging and associated expenses incurred by staff members for Professional Development only. Include in this account mileage to and from conference sites.

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~~

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.

Notes:

- 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.
- Instructional related technology purchases from an IU of another LEA should be recorded to object 322 or 323.
- **Costs related to technology utilized directly by students or teachers for instructional purposes should be coded within the 1000 functions.**

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. Also include the initial capital outlay for GASB 87 leases & GASB 96 Other right-to-use arrangements such as SBITAs.(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.

730 LEASES & OTHER RIGHT-TO-USE ARRANGEMENTS- GASB 87 & 96

Initial capital outlay expenditures for GASB 87 leases and GASB 96 Other Right-to-Use Arrangements. Do not include the subsequent principal and interest payments on leases or other right-to-use arrangements within these codes.

731 Land Lease

Initial capital outlay expenditures for GASB 87 land leases

732 Building Lease

Initial capital outlay expenditures for GASB 87 building leases.

736 Technology Equipment Lease

Initial capital outlay expenditures for GASB 87 technology equipment leases

738 Technology Software Lease and Other Right-to-Use Arrangements

Initial capital outlay expenditures for technology software GASB 87 leases and GASB 96 other right-to-use arrangements.

739 Leases- Other

Initial capital outlay expenditures for other GASB 87 leases.

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.

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.

~~**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.

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. **Note: Costs related to equipment utilized directly by students or teachers for instructional purposes should be coded within the 1000 functions.**

766 Capitalized Technology Hardware and Equipment - Replacement

Expenditures for replacement of technology related equipment, hardware, and infrastructure. This category includes the purchase of replacement electronic information systems equipment 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 infrastructure consisting of the relatively permanent system of built in cables and equipment. **Note: costs related to technology utilized directly by students or teachers for instructional purposes should be coded within the 1000 functions.**

~~**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. **Note: costs related to technology utilized directly by students or teachers for instructional purposes should be coded within the 1000 functions.**

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**~~ **DELETED**

Beginning in 2018-19: Record expenditures for Technology Infrastructure in object 756 or 766 accordingly.

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, and bank fees and paying agent fees within Function 2519.**

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.

834 Interest- Leases

Expenditures for interest on leases that meet the criteria of GASB 87. Note: Interest on finance purchase agreements or other right-to-use arrangements should be coded to objects 831 or 835 respectively.

835 Interest- Other Right-to-Use Arrangements

Expenditures for interest on other right-to-use arrangements that meet the criteria of GASB 96. Include here interest on items such as SBITAs. Note: Interest on GASB 87 leases should be coded to object 834.

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. Note: principal payments on GASB 87 leases or other right-to-use arrangements should be coded to objects 913 and 914 respectively.

912 Serial Bonds – Principal Payments

Outlays for redemption of the principal of serial bonds.

913 Leases- Principal Payments

Outlays from current funds to record principal payments on leases that meet the criteria of GASB 87. Note: Principal payments on financed purchase agreements or other right-to-use arrangements should be coded to objects 911 or 914 respectively.

914 Other Right-to-Use Arrangements- Principal Payments

Outlays from current funds to record principal payments on other right-to-use arrangements that meet the criteria of FASB 96. Include here payments for SBITAs. Note: Principal payments on GASB 87 leases or financed purchase agreements should be coded to objects 913 or 911 respectively.

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.
- 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.

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.)

3. 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. Please also identify what the money was collected from (2nd grade field trip, PJ Day fundraiser, etc)

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) is 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 the 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.)
- Enter the grand total of the received cash/checks at the bottom of the far right column.
- 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.
- Attach the full deposit, deposit slip, cash receipt, and cash summary form in the bank bag together.

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 the 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.
 - Signature
 - Blue or black ink – checks written in other colors may be denied from the bankPlease 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 make corrections, and then process the check for deposit. 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 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 employee 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.

The Pre-Approval to Attend Educational Meetings form is to be completed and approved prior to any trip. (See section 240) 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

When two or more employees on school district business jointly incur reimbursable expenses, each shall separately record their 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.

Allowable Expenses

- e. 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
- f. 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
 - g. 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.
 - h. 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.
10. 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.
11. Travel expenses should be detailed and original receipts used when available.
12. 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.
13. 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.
14. Any employee purchases that an employee is submitting for reimbursement must be shipped to a West Chester Area School District building.
15. 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.

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".

16. 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 their 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.

17. 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.

18. 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 (departure and destination). This is obviously automobile, or under certain circumstances, limousine service.

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 Director of Pupil Services.
 - 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.

For the summer, mail pick-ups schedule please contact the Facilities Department at #1250.

Important

- No Personal mail is permitted.
- A three-day notice is REQUIRED on all large mailings (500 or more pieces) by calling #1022.
- Zip codes must be used on all out-going mail/packages.

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 3rd class mail.

Instructions for Bulk Mailing – Permit #7 – Special 3rd 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 #1022 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 on the table outside Human Resources at the Central Office. Packages processed for UPS pickup must be placed on the table outside Human Resources at the 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 the 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.

Federal Express

FedEx is an express mailing service used by the district. Packages are delivered to the table outside Human Resources at the Central Office.

FedEx will not pick up packages that are being returned. The sender must attach the prepaid return label for the package(s) and can place the package in the FedEx mailbox in the West Whiteland Business Center down the street from SEC.

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. Employees are required to approve their electronic timecard biweekly verifying their hours worked.
- 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, mentor, tutoring 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.

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 can use one sick day from their accumulated sick leave balance. 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 web page under [Departments/Payroll](#)*)

The authorization form is a 3-step procedure:

- 1) Employee information
- 2) For a Checking Account, the employee must attach a voided check or online banking form for direct deposit
- 3) For a Savings Account, the employee must take the form to your financial organization to complete section #2 or online banking form for direct deposit.
- 4) Return the completed form to payroll or scan documents back to payroll via district email and it will be effective in the next pay date

Pay stubs will be emailed bi-weekly to active employees
Pay stubs will be mailed home to terminated 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 – update W4
- 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 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.

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.

H) **COMP TIME**

All Comp time earned must be used before June 30th of that fiscal year. Any unused comp time balance will be paid out in the last pay in June.

**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 continu

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 allowable rates for Philadelphia PA as defined by **US General Services Administration (GSA)**. Attendee cannot “mix and match” reimbursement rates for room and/or meals. Room and each meal have individual caps. :
 - **Room** - capped based on the GSA allowable rate. (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*)Enter number of nights for hotel room. If attending a conference and designated conference hotel rate is greater than the Maximum 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 Maximum Room Rate. Otherwise, enter same room rate as Maximum Room Rate in Conference Hotel Room Rate box.
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.
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 seven 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. Items that are being purchased for resale such as school store supplies are not subject to these thresholds.

Contact the Purchasing Agent 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 Agent'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, educational films, filmstrips, prepared transparencies, slides, pre-recorded magnetic tapes and disc recordings, textbooks, games, prepared kits, flannel board materials, flash cards, models, projectuals and teacher demonstration devices necessary for school use.

Existing Cooperative Bids

The following is a list and description of existing cooperative 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. When utilizing a cooperative bid, documentation and a copy of the contract must be maintained for auditing purposes.

1. **CCIU BIDS** – The Chester County Intermediate Unit bids many different items and services throughout the year helping schools in Chester County save time and money on 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** – are effective for the school year and should be the primary source of purchasing. The % discount bids offer a list of multiple vendors that provide 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:
 - [Animal Science Supplies and Equipment](#)
 - [Art Supplies and Equipment](#)
 - [Athletic and PE Supplies and Equipment](#)
 - [Automotive Supplies and Equipment](#)
 - [AV and Technology](#)
 - [Books: Buy and Sell, Textbooks, Library Books, Used Books](#)
 - [Carpentry and Painting Supplies, Tools and Equipment](#)
 - [Cosmetology and Barbering](#)
 - [Electrical Supplies](#)
 - [Family and Consumer Science and Culinary Arts Supplies and Equipment](#)
 - [Furniture](#)
 - [General Office and School Supplies](#)
 - [Instructional Materials and Teacher Resources](#)
 - [Janitorial and Maintenance Supplies](#)
 - [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. All buildings must utilize the CCIU copy paper bid. Copy paper bid prices are effective only for one year.
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 Director of Technology or his/her designee before being ordered. The PEPPM Bid is available to view online at 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.
5. SOURCEWELL – a service cooperative created to provide programs and services to participating agencies in the government, education, and nonprofit sectors. Its statutory purpose is to assist these agencies in meeting specific needs which are more efficiently delivered cooperatively than by an entity individually.
6. OMNIA PARTNERS (Formerly NCPA) – a team of tenured, certified public procurement professionals, supply chain, and cooperative purchasing experts that is committed to bringing value to agencies nationwide. One of the largest contract portfolios, allowing public agencies to receive a combined buying power regardless of entity size.

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 7 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.

Sole Source

Both Pennsylvania and federal laws and rules both require a competitive selection process to acquire goods and services using various dollar thresholds. Sole Source is an exception to competitive selection requirements where only one vendor has the product or service that will meet needs or specifications. A Sole Source Justification form must be completed for all purchases above the bid threshold that are deemed to be sole source. For a copy of the Sole Source Justification form see appendix section 290 Form J.

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 Agent. Purchase orders can be delivered by email, fax, or US mail to the vendor by the purchasing agent or requestor. The requestor should indicate the purchase order delivery method in the notes section on the requisition.


Items should be grouped together on one purchase order whenever possible to avoid additional processing costs.

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.

When 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 – REQUISITIONS: 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. 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. This area should also indicate the purchase order delivery method.
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.

- **Attachments** – attachments such as lists, sample items or artwork that need to be included with the purchase order should be attached to the requisition in Finance Plus.
- **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 delivered to the vendor.
- **Change Orders** – result when there is a difference in cost between the actual and the amount reflected on the purchase order. Purchasing agent will approve the following changes to purchase orders:
 1. Increase in price
 2. Change in quantity
 3. Changes in the cost of shipping

- **Blanket Purchase Orders** – can be utilized for the repetitive purchase of small orders to the same vendor. Blanket purchase orders cannot be used for furniture or software purchases. A blanket P.O. must include:
 1. A not-to-exceed total
 2. Description of items – should state “blanket purchase order” for ‘insert brief description of the type of item, i.e. office supplies
 3. All invoices/packing slips *must* include the P.O. # for Accounts Payable.
 4. A blanket P.O. must be processed and mailed before the order is placed with the vendor.

Receiving Orders/Deliveries

Building are responsible for the receipt and accounting of all 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 building personnel 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 Building personnel 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 Agent 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 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 white copy paper and flags, which may be requisitioned as needed.

Instructions for ordering are listed on the catalog list and can be submitted by placing a work order or through e-mail to the Operations 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
- 626AG4 – Procurement – Federal Programs

Grant Funded Procurement Matrix

West Chester Area School District abides by all Uniform Grant Guidance procedures (2 C.F.R. 200).

WCASD Requirements	Goods and Supplies			
	Micro Purchase \$0 to \$ 9,999	Small Purchase \$10,000 to \$12,599	Quotes \$12,600 to \$23,199	Bids \$23,200 & above
Procedure	Minimum of one (1) price quote from vendor	Minimum of two (2) price quotes from vendor. (Note: federal funds require three quotes).	Minimum of three (3) quotes, either written or phone quotes	Form bid process
Advertise	No	No	No	Yes

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

**Senior Tax Reduction Incentive Volunteer
Exchange Program**

(section 260)

Senior Tax Reduction Incentive Volunteer Exchange Program

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 have been residents of the West Chester Area School District for at least ninety (90) days.
- Minimum age limit to qualify for the tax rebate is 60 by December 31st of the year in which you are volunteering service.
- Tax rebates apply only to the property owned by the person volunteering service.
- Only one (1) participant per household shall be permitted in the program per fiscal year.
- 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.*
- Participants receiving other compensation from the district for their services shall not be eligible for the tax credit.

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 3rd 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 15th 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

TRANSPORTATION

(section 280)

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)

618AG1. STUDENT ACTIVITY FUNDS

Form A – Application to Establish Account



WEST CHESTER AREA SCHOOL DISTRICT
APPLICATION TO ESTABLISH ACCOUNT

Submit 3 copies to the Assistant Superintendent 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 Assistant Superintendent

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

618AG1. STUDENT ACTIVITY FUNDS

Form B – Application to Terminate Account



WEST CHESTER AREA SCHOOL DISTRICT
APPLICATION TO TERMINATE ACCOUNT

Submit 3 copies to the Assistant Superintendent 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 Sponsor's Signature

Faculty Sponsor's Name Printed

Principal's Signature

Signature of Assistant Superintendent

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

618AG1. STUDENT ACTIVITY FUNDS

Form C – Depletion of Senior Class Funds



**WEST CHESTER AREA SCHOOL DISTRICT
DEPLETION OF SENIOR CLASS FUNDS**

Submit 3 copies to the Assistant Superintendent 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 Assistant Superintendent

*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	Date _____	Amount _____	
From Fundraiser	Date _____	Amount _____	
(attach an additional sheet if necessary)	Date _____	Amount _____	
	Date _____	Amount _____	
	Date _____	Amount _____	Total Collected
	Date _____	Amount _____	_____

Fundraising Summary	
Actual Funds Collected (should agree with TOTAL COLLECTED)	_____
Less Cost of all Items purchased from _____	_____
Profit / (Loss)	_____
	Vendor Name _____

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 30th.

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	
Total for All	Receipts -			

Summary of Disbursements:

	Name	Amount Paid	Voucher #
	Varsity Official		
	Varsity Official		
	Varsity Official		
	JV Official		
	JV Official		
	Seller		
	Usher		
	Ticket Taker		
	Timer		
	Scorer		
	Total for All		
	Disbursements		

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

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: _____

WEST CHESTER AREA SCHOOL DISTRICT

SOLE SOURCE JUSTIFICATION FORM

Both Pennsylvania and federal laws and rules both require a competitive selection process to acquire goods and services using various dollar thresholds. Complete this form when requesting an exception to competitive selection requirements where only one firm has the product or service that will meet needs or specifications. Completing this form does not guarantee that the proposed vendor will be approved. It is the requestor's responsibility to provide all required information and documentation as indicated on this form. *The Purchasing Agent reserves the right to require a District competitive bid, or to negotiate or solicit additional information and remains the final authority on all procurement issues.*

Requester Information

Program Department/Building:	
Requester Name:	
Requester Title:	
Requester Phone:	
Requester Email:	
Funding (circle one):	District/State Funds Federal Funds

Vendor Information

Vendor Name:	
Contact Phone:	
Contact Email:	

Brief Description of Goods and/or Services

--

Justification

The criteria below is applicable to all funding sources and incorporates both Pennsylvania requirements and federal requirements (2 C.F.R. § 200.320(c)). Select one or more of the following statements (check the box) why this purchase is precluded from a competitive selection process. Additional explanation is required for any section checked below (see following page). Attach any supporting documents needed.

- 1. The item or service is available only from one source. Include the following:
 - Uniqueness of items or services to be procured from the proposed contractor or vendor (e.g., compatibility or patent issues)
 - How requester determined that the item or service is only available from one source (e.g., patented or proprietary item)
 - Explanation of need for contractors' expertise linked to the current project (e.g., knowledge of project management, responsiveness, experience of contractor personnel, and/or prior work on earlier phases of project)
 - Any additional information that would support the case

- 2. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation. Include the following:
 - Description of the public exigency or emergency
 - Need for the contract and period of performance
 - Impact on project if deadline/dates are not met
 - How long it would take an alternate contractor to reach the same required level of competence (equate to dollar amounts, if desired)
 - Any additional information that would support the case

- 3. Competition is determined inadequate after solicitation of several sources. Include the following:
 - A previous competitive selection process was executed no later than the last 12 months resulting in no proposers.
 - Provide the reference information of the unsuccessful competitive process
 - Results of a market survey to determine competition availability; if no survey is conducted, please explain why not
 - Any additional information that would support the case

Explanation and Attachments. Provide a detailed justification in the space below that supports your sole source justification. Attached additional narrative if needed. Attach relevant supporting documentation.

Purchasing Approvals

Signature/Date
