
Franklin Regional School District



2012-2013 Budget Manual

October 13, 2011

Table of Contents

MISSION.....	1
BUDGET PROCEDURES.....	2
BUDGET TIMELINE (District).....	3-5
BUDGET TIMELINE (Act 1).....	6-9
BID PROCEDURES.....	10
BID TIMELINES (District/Joint Purchasing).....	11
BUDGET PROCESS/FLOWCHART/RESPONSIBILITIES	
Director of Counseling Services.....	12-13
Director of District Services.....	14-15
Director of Financial Services.....	16-18
Director of Human Resources.....	19-20
Director of Instructional Services.....	21-22
Director of Special Education.....	23-24
Principals – Elementary.....	25-27
Principals – Secondary.....	28-30
Director of Athletics and Student Activities.....	31-32
Supervisor of Technology.....	33-34
Assistant Director of Financial Services.....	35-36
ENROLLMENT PROJECTIONS.....	37
BUILDING ALLOCATIONS.....	38
BUDGET CONSTRUCTION MENU INSTRUCTIONS	39-45
ACCOUNTING CODE STRUCTURE.....	46
ACCOUNTING CODE DESCRIPTION SUMMARY...	47-50
CHART OF ACCOUNTS (Object Dimension)	Attachment A (51-72)
BUILDING BATCH NUMBERS	Attachment B (73)
BUDGET REQUEST FORMS (Samples)	Attachment C (74-75)
SCHEDULE OF CONTRACTS & AGREEMENTS (For which payments will be made without a PO)	Attachment D (76)
SAMPLE BID CONDITIONS	Attachment E (77-82)

Mission

The budget building process is important in the attainment of educational goals, obligations, and priorities. It requires the involvement of many people with dedication, positive attitude, ability to adjust, and a strong conviction to succeed. This budget procedure manual has been prepared to assist personnel to better understand the budget making process and also become a part of that process. In addition to understanding the budget process, personnel must be familiar with the school accounting manual as published by the Pennsylvania Department of Education. Pages **47-50** and Attachment "A" have been included in this manual to assist in developing that understanding.

Brilliance

Sacrifice

Utility

Utilization

Determination

Calculation

Guidance

Certainty

Enthusiasm

Evaluate

Tenacity

Sagacious

Systematic

Budget Procedures

Building Level:

The major task of fulfilling the budget process lies primarily with the building principal. Initially, the Director of Financial Services assigns an allocation to each building for the categories outlined in the general budget. The responsibility for assigning the allocated amount in each account code rests with the principal. The principal will meet with the employees in their building to discuss a suitable allocation for the next budget year. All employees receiving an allocation will also receive a supply of requisition forms (can use building level designed form, or sample form in manual) to formulate requests for their desired needs. The correct method of filling out requisitions and the proper filing of the requisitions in the building office will be the responsibility of the building principal.

All employees will return the completed requisition forms to their principal's office. The principal or designated individual must approve the requisition forms. Formal requisition forms are then keyed into the Tenex System by the building designated individuals within established deadlines for report generation by Finance Department Staff.

Central Office Administration:

Requisition forms received by Central Office Administrators are checked for accuracy by administrator specific to the request, or designated individual. Central Office Administrator checks items in each account category for validity. Once the Central Office Administrator has approved the request forms, they are then keyed into the Tenex System within established deadlines for report generation by Finance Department Staff.

2012-2013 Budget Timeline

Policy Manual	<p><u>3102 Calendar</u> (Page 3000-4)</p> <p>In December of each year, the Director of Financial Services shall prepare a budget calendar, which specifies the dates that budget requests must be ready for review and who is responsible for preparation and review. The budget calendar shall also specify dates for school board review, public hearings, adoption and certifying a tax levy.</p>
September 21	Director of District Services distributes capital equipment requests for the following year to key personnel.
October 7	Director of Financial Services distributes tentative budget and bid timelines for review.
October 18	Director of Financial Services provides initial budget preparation information during the administrative team meeting.
October 21	Capital equipment requests due back to Director of District Services from key personnel.
October 24	Budget area administrators should distribute by this date all bid catalogs for art, audio visual/data processing, custodial, general supplies, home economics, physical education, and science supplies. (Please reference District/Joint Purchasing Bid Timelines)
October 18-Nov. 30	<p>Budget administrators begin formulation of the first draft of their 2012-13 budget through interface with building department heads and central office staff. Each principal is also responsible for coordinating input into their building budget from the following resource persons:</p> <p>Frank Muto-Supervisor of Technology Services Shelley Shaneyfelt-Director of Instructional Services Charlie Koren-Director of Human Resources Allan Mikach-Director of Counseling Services Richard Regelski-Director of Special Education Dennis Majewski-Director of District Services Linda Miller-Assistant Director of Financial Services Zach Kessler-Director of Athletics and Student Activities</p>
December 1-7	Principals and Director of Athletics and Student Activities meet with Superintendent and Director of Financial Services to finish

formulation of the first draft of their 2012-13 budget and a supplemental list of items to be added to their budget should funding become available later in the budget process. Individuals are required to bring a rough draft of their 2012-13 budgets to the following scheduled meetings:

- December 1 (9:00 a.m.) Judy Morrison/Tina Gillen
(Newlonsburg and Heritage)
 - December 1 (1:00 p.m.) Tina Burns (Sloan)
 - December 2 (9:00 a.m.) Chris Kelly/Bob Duffy (MS)
 - December 7 (9:00 a.m.) Ron Suvak/Joan Mellon (SH)
 - December 7 (1:00 p.m.) Zach Kessler (Athletics)
- (All dates and times are tentatively scheduled)**

December 8-13 Superintendent and Director of Financial Services meet with central administrators, as needed, to receive input into district-wide budget.

- (Cap Bud) December 8 (9:00 a.m.) Dennis Majewski-Director of District Services
 - December 8 (1:00 p.m.) Shelley Shaneyfelt-Director of Instructional Services/PR
 - December 9 (9:00 a.m.) Allan Mikach-Director of Counseling Services
 - (Tech & GF Bud) December 9 (1:00 p.m.) Frank Muto-Supervisor of Technology Services
 - December 12 (9:00 a.m.) Richard Regelski-Director of Special Education
 - (Maintenance Bud) December 12 (1:00 p.m.) Dennis Majewski-Director of District Services
 - December 13 (9:00 a.m.) Charles Koren-Assistant Superintendent – Human Resources
- (All dates and times are tentatively scheduled)**

December 13 Assistant Superintendent and Director of Financial Services submit very preliminary projections (a.k.a. placeholders) on staffing needs to the Superintendent for Preliminary Budget purposes.

December 12-16 Board Finance Committee Meeting – Review first draft of General Fund Budget

December 19-22 Budget work session (present preliminary budget summary for general fund)

January 5 Board deadline to adopt resolution not to raise taxes above the index, if able. If the Board does not adopt the resolution, the

preliminary budget must be available for public inspection for 20 days prior to adoption (January 3, 2012).

January 6	Last day for submission of completed bid request forms to the business office. (Please reference District/Joint Purchasing Bid Timelines)
January 16-18	Budget work session (discuss preliminary budget for general fund).
January 23	Board adoption of preliminary General Fund Budget, unless resolution is adopted on January 5.
February 7-9	Budget work session (present preliminary budget for capital fund)
February 20	Adoption of proposed final budget for capital fund
March 12-14	Budget work session (present preliminary budget for technology fund)
March 19	Adoption of proposed final budget for technology fund
March 26-29	Budget work session (present preliminary budget for athletics)
April 16	Adoption of proposed final budget for athletics
April 30-May 2	Budget work session (proposed final budget for general fund)
May 21	Adoption of proposed final budgets for general fund
May 29	Board deadline to make proposed final budget available for public inspection
June 4	Public hearing on budget
June 8	Board deadline to offer public notice of its intent to adopt the final budget
June 18	Final school board approval of budget and tax rates

***Budget Workshops and Finance Committee meetings may be scheduled separately as needed.**

Timeline for Events Related to 2012-2013 Budget Process

Special Session Act 1 of 2006

Dates in Timeline Apply to All School Districts except Philadelphia City SD, Pittsburgh SD and Scranton SD

Date	Description	Section
September 1, 2011 <i>(annual deadline)</i>	Department of Education publishes the 2012-2013 base index in the Pennsylvania Bulletin.	Section 333(l)
September 30, 2011 <i>(annual deadline)</i>	Department of Education notifies school districts of their 2012-2013 adjusted index.	Section 313(2)
December 15, 2011 <i>(annual deadline)</i>	School districts with residents paying tax on compensation imposed by Philadelphia under the authority of the Sterling Act certify to the Department of Education the total amount of 2010 tax credits provided based on the tax rate of the school district. (Applies only to school districts that had an earned income and net profits tax in the 2010 calendar year.)	Sections 503(b)(2); 324(2)
December 6, 2011 <i>(30 days prior to preliminary budget public inspection deadline)</i>	Department of Education deadline to notify school districts of school year of AFR data to be used when calculating referendum exception in Section 333(f)(2)(v).	Section 333(j)(4)
December 31, 2011 <i>(60 days prior to March 1 application deadline)</i>	School districts send notification, by first class mail, to owner of each parcel of residential property – which can be limited to owners who are not currently approved or whose approval is due to expire – stating that the owner must submit a completed application to county assessor to qualify for homestead exclusion. Mailing must include application, instructions and deadline to apply.	Section 341(b)
January 5, 2012 <i>(110 days prior to primary election)</i>	School district deadline to make 2012-2013 proposed preliminary budget available for public inspection or adopt resolution pursuant to Section 311(d)(1) indicating that it will not raise the rate of any tax by more than its index.	Section 311(c); 311(d)(1)
January 10, 2012 <i>(5 days after resolution adoption)</i>	School district deadline to submit a copy of resolution adopted pursuant to 311(d)(1) and proposed tax rate increases to Department of Education.	Section 311(d)(2)
January 15, 2012 <i>(10 days prior to preliminary budget adoption deadline)</i>	School district deadline to give public notice of the intent to adopt the 2012-2013 preliminary budget unless resolution was adopted under Section 311(d)(1) indicating that it will not raise the rate of any tax by more than its index.	Section 311(c)

Taxpayer Relief Act, SS Act 1 of 2006: Timeline for Events Related to 2012-2013 Budget Process

Date	Description	Section
January 20, 2012 <i>(10 days after receipt of resolution)</i>	Department of Education deadline to notify school districts that adopted a resolution pursuant to Section 311(d)(1) whether the 2012-2013 proposed tax rates are equal to or less than their Index.	Section 311(d)(4)
January 25, 2012 <i>(90 days prior to primary election)</i>	School district deadline to adopt the 2012-2013 preliminary budget unless resolution adopted under Section 311(d)(1).	Section 311(a)
January 30, 2012 <i>(85 days prior to primary election)</i>	School district deadline to submit 2012-2013 preliminary budget containing proposed tax rate increases to Department of Education.	Section 333(e)
February 2, 2012 <i>(1 week prior to filing of request for referendum exception)</i>	School district deadline to publish notice in newspaper of intent to request approval from Department of Education for a referendum exception.	Section 333(j)(2)
No later than March 1, 2012 <i>(annual deadline)</i>	Deadline for homeowners to file a homestead application (and, if applicable, a farmstead application) with county assessor indicating property is owner-occupied. Resubmission of application required no more than one time every three years. No application fee for filing. (See December 31, 2011.)	Section 341(c), (e), (i)
February 9, 2012 <i>(75 days prior to primary election)</i>	Department of Education deadline to notify school districts that submitted 2012-2013 preliminary budget whether the proposed tax rates are equal to or less than their Index.	Section 333(e)
February 9, 2012 <i>(75 days prior to primary election)</i>	School district deadline to seek approval from Department of Education for referendum exceptions requiring their approval.	Sections 333(j)
February 24, 2012 <i>(60 days prior to primary election)</i>	School district deadline to submit referendum question seeking voter approval of tax rate increase in excess of index to the county board of elections (for each county in which the school district is located), unless request for referendum exception has been submitted to Department of Education. If the school district's proposed tax rate increase would exceed their Index even if all of its referendum exception requests were approved, and if it intends to submit a referendum question for that part of the tax rate increase, it must do so by this date.	Section 333(c)(3)
February 29, 2012 <i>(55 days prior to primary election)</i>	Deadline for Department of Education to issue ruling on school district's petition for referendum exception.	Sections 333(j)(5)

Taxpayer Relief Act, SS Act 1 of 2006: Timeline for Events Related to 2012-2013 Budget Process

Date	Description	Section
<p>March 5, 2012 <i>(50 days prior to primary election)</i></p>	<p>School district deadline, if the Department of Education denies all or a part of the school district's request for referendum exception, to submit to the county board of elections referendum question seeking voter approval of tax rate increase in excess of index for the portion of the referendum exception request denied.</p>	<p>Sections 333(j)(5)</p>
<p>April 15, 2012 <i>(annual deadline)</i></p>	<p>Secretary of the Budget certifies the total amount of revenue in the Property Tax Relief Fund and the Property Tax Relief Reserve Fund and the total amount available for distribution in 2012-2013.</p>	<p>Section 503(a)(1), (e)</p>
<p>April 20, 2012 <i>(annual deadline)</i></p>	<p>Secretary of the Budget notifies Department of Education whether it is authorized to provide school districts with property tax allocations under Section 505.</p>	<p>Section 503(d)</p>
<p>May 1, 2012 <i>(annual deadline)</i></p>	<p>Department of Education notifies school districts of the amount of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2012, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2012-2013.</p>	<p>Section 505(a)(4)</p>
<p>May 1, 2012 <i>(annual deadline)</i></p>	<p>Assessor provides each school district with a certified report with information on homestead and farmstead properties, as provided in 53 Pa CS §8584(i).</p>	<p>Section 341(g)(3)</p>
<p>Prior to April 24, 2012</p>	<p>General Primary election. County election officials, in conjunction with board of school directors, shall draft a non-legal interpretive statement to accompany referendum question that references items of expenditure for which tax rate increases are being sought. (See February 24 or March 5, 2012.)</p>	<p>Section 333(c)(4)</p>
<p>No later than May 31, 2012 <i>(optional action)</i></p>	<p>Deadline for school district board of directors electing to adopt resolution rejecting 2012-2013 property tax allocation. This action can only occur if the Department of Education has notified school districts by May 1, 2012, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2012-2013. (This action applies only if a school district has not rejected a previous state property tax allocation.)</p>	<p>Section 903(a)</p>
<p>No later than May 31, 2012</p>	<p>School district deadline to adopt 2012-2013 proposed final budget and mail Certification of Use of PDE-2028 to the Department of Education.</p>	<p>Section 687(a)(1) (School Code)</p>
<p>June 5, 2012</p>	<p>School district deadline to submit copy of resolution (if adopted) rejecting 2012-2013 property tax allocation to Department of Education. (See May 31, 2012.)</p>	<p>Section 903(b)</p>

Taxpayer Relief Act, SS Act 1 of 2006: Timeline for Events Related to 2012-2013 Budget Process

Date	Description	Section
June 10, 2012 <i>(20 days prior to final budget adoption deadline)</i>	School district deadline to make 2012-2013 proposed final budget available for public inspection on PDE-2028.	Section 312(c)
June 20, 2012 <i>(10 days prior to final budget adoption deadline)</i>	School district deadline to offer public notice of its intent to adopt the 2012-2013 final budget.	Section 312(c) Section 687(a)(2)(i) (School Code)
June 30, 2012 <i>(annual deadline)</i>	School district deadline to adopt the 2012-2013 final budget.	Section 312(a)
June 30, 2012 <i>(annual deadline)</i>	School district deadline to adopt a resolution implementing the homestead/farmstead exclusion. For school districts whose voters did not approve a local income tax for the purpose of providing homestead/farmstead exclusions, this only occurs if the Department of Education has notified school districts by May 1, 2012, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2012-2013.	Section 321(d), 342, 505(a)(4)
July 15, 2012 <i>(annual deadline)</i>	School district deadline to submit 2012-2013 final budget to Department of Education on form PDE-2028.	Section 687(b) (School Code)
No later than August 4, 2012 <i>(60 days after receipt of resolution)</i>	Department of Education deadline to notify election officials of each county of the school districts in that county that have taken action to reject their 2012-2013 property tax relief allocation under Section 903(a). (See May 31, 2012.)	Section 904(b)
August 23, 2012	Department of Education pays school districts 50 percent of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2012, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2012-2013.	Section 505(b)
October 25, 2012	Department of Education pays school districts 50 percent of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2012, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2012-2013.	Section 505(b)
December 1, 2012	Deadline for school districts to report to the Department of Community and Economic Development, tax enactments, repeals and changes to require withholding of a new tax, withholding at a new rate or to suspend withholding of such tax effective January 1, 2013.	Section 351(f)(2)

Bid Procedures

1. Building Administrators should coordinate at the building level with those responsible for inventorying supplies. A detailed inventory should be completed to eliminate wasteful purchases. Those items that have a short shelf life (ex. toner cartridges) should only be ordered in small quantities, with the bulk being ordered as needed throughout the school year.
2. Part of every budget, whether by department or building, should not be bid. This allocation should be held for the unknown purchases and used up throughout the school year as needed.
3. Bid catalogs (except for Joint Purchasing) can be generated at any time by building designated personnel, but should be printed, no later than late October, to initiate the bid process.
4. The formal authorization to advertise for bids is granted by the Board of School Directors. Finance Department personnel update the bid packets within the Tenex System for building retrieval.
5. All bids are opened publicly. The Finance Department will then prepare tabulation sheets for analysis through the use of the Tenex System.
6. As each category of bid is ready for analysis, the Building Principal will submit the Bid Tally and Quantity Distribution Report to all department heads or designated individuals responsible for reviewing the bid results.
7. If a quantity change is needed, the building secretary should make these changes within the Tenex system. If an override of a low bidder is needed, Donna Fornataro should be notified and will make the change.
8. When the bid analysis is completed, bid award sheets are prepared for the meeting of the Board of School Directors. Bids will then be awarded in the various categories presented.
9. The Director of Financial Services will then direct the purchase order process. Purchase Orders are prepared from the bid award sheets and mailed/faxed.
10. The yellow and golden rod copies of the Purchase Order will be sent to the originator. These copies serve as an indicator that the order has been placed with a vendor. The pink copy of the Purchase Order will be retained in the Accounts Payable Office for payment verification.
11. When all items listed on the Purchase Order are received, the requisitioner will sign and return the golden rod copy to the Accounts Payable Office to authorize payment. The requisitioner should retain the yellow copy for their records.
12. All orders will be delivered to the building designated on the Purchase Order.
13. Principals or their designated employees will check all orders delivered to their building.
 - a. The deliveries should be checked against the yellow and golden rod purchase order copy.
 - b. Many deliveries include packing slips, which provide another avenue for checking.
 - c. If the content of an order is complete, as per instructions from company or district office, designated building personnel will sign acceptance for the order.
14. The principal or designated building employee sends the golden rod purchase order copy and the packing slip (if any) to Accounts Payable Office if the order is complete. **The requisitioner should notify the vendor immediately if items received are not according to specifications.**
15. Again, particular attention should be given to stock rotation at the building level. This will avoid spoilage or replication of items on hand. An inventory of all stock and equipment should be kept. Equipment and supply inventory will be sent to the district office when requested.

(See Attachment E for Sample of Bid Conditions)

District bid Timeline

October 24, 2011 – Buildings to distribute bid catalogs to department heads for input.

Friday, January 6, 2012 – All new items/changes/deletions, as well as, all quantities, must be keyed into Tenex for all District bids.

Monday, January 9, 2012 to Friday January 20, 2012 – All reports are downloaded, copied, mailed, and Internet linked for vendors.

Tuesday, January 17, 2012 – Notice sent to all vendors on how to access District bids via the Internet.

Advertisement – Penn Franklin and Tribune Review

Monday, January 23, 2012

Monday, January 30, 2012

Monday, February 6, 2012

Friday, February 10, 2012 – Bid opening, 12:00 p.m.

Monday, February 13, 2012 to Friday, March 16, 2012 – All bids keyed into Tenex and given to buildings for final review, and for last changes to be made.

Monday, March 19, 2012 to Friday, March 23, 2012 – Final reports prepared for submission to Board for award on Monday, April 16, 2012.

Joint Purchasing Bid Timeline

Thursday, December 1, 2011 – Buildings should print Joint Purchasing Catalogs from Tenex (Bid #30).

Thursday, December 1, 2011 to Friday, January 6, 2012 – Buildings review catalogs and enter quantities into Tenex system.

Monday, January 9, 2012 – All quantities must be entered, administration prints catalogs for review

Friday, February 24, 2012 – Due date for submission of quantity requests to WIU JP

Thursday, March 29, 2012 – Bid opening date at Westmoreland Intermediate Unit.

Friday, March 30, 2012 – Final reports prepared for submission to Board for award.

When budgeting for bid items, please do not create purchase orders for these items, simply allocate monies to the accounts necessary to cover bid items. When bids are awarded, purchase orders will automatically be generated and applied to your account.

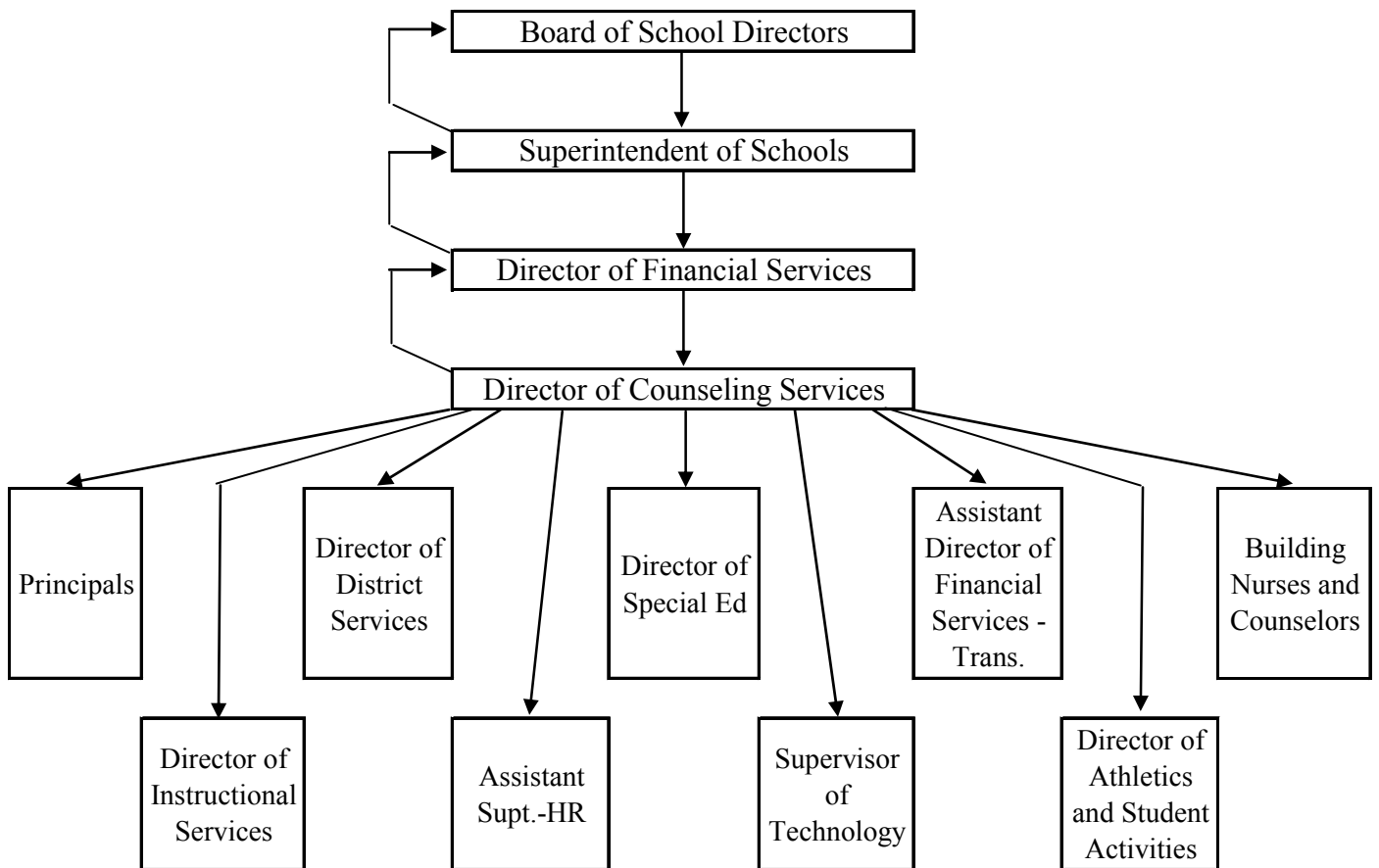
Budget Process

Director of Counseling Services

1. Director of Counseling Services meets with building counselors to discuss enrollment projections and building needs (inventory of supplies and equipment done)
2. Director of Counseling Services meets with building nurses to discuss health service needs (inventory of supplies and equipment done)
3. Director of Counseling Services meets with Administrative Team members as needed to discuss counseling and health service needs
4. Director of Counseling Services meets with Superintendent and Director of Financial Services to review counseling and health service budgets
5. Counseling and health service budgets presented to the Board of School Directors

Budget Flowchart

Director of Counseling Services



Budget Responsibilities

AREAS/ITEMS

Director of Counseling Services

AREAS

2120	Guidance Services
2400	Support Services – Pupil Health

ITEMS (Please Reference Attached Chart of Accounts for Greater Detail)

- Purchased Professional/Technical Services (Speakers/Presenters, Consultants [Physicians, Test Scoring])
- Purchased Property Services (Rentals, Repairs and Maintenance to Equipment)
- Other Purchased Services (Communication a.k.a. Cell Phone, Printing/Binding, Travel/Conference Registrations)
- Supplies (Consumable Items, Testing Materials, Paper, Pencils, Forms, Blank Tapes/Diskettes, Toner Cartridges)
- Administrative Software/Licenses (Used for Administrative Functions, example, Adobe Acrobat Reader, Quicken, not Tenex Software or Microsoft Operating Systems)
- Refreshments (Meeting Items, Coffee, Bagels)
- Books and Periodicals (Books, Newspapers, Magazines)
- Educational Software/Licenses (Used for Instructional Purposes by Counselors, Nurses, Teachers and Students, for example, On-line Course Work/Licensing Fees, Videotapes, CD's, not Microsoft Operating Systems)
- *Non Capital Equipment (Individual Equipment Purchases, greater than \$100, but less than \$1,500)
- Dues/Fees (Membership to Organizations)

*If the equipment is greater than \$1,500, individually or collectively, then the Administrator should direct the request to the Director of District Services so that the item can be entered into the capital purchasing process. If it is computer equipment that is greater than \$1,500, individually or collectively, then the Administrator should direct the request to Supervisor of Technology so that the item can be considered for purchase from the technology fund.

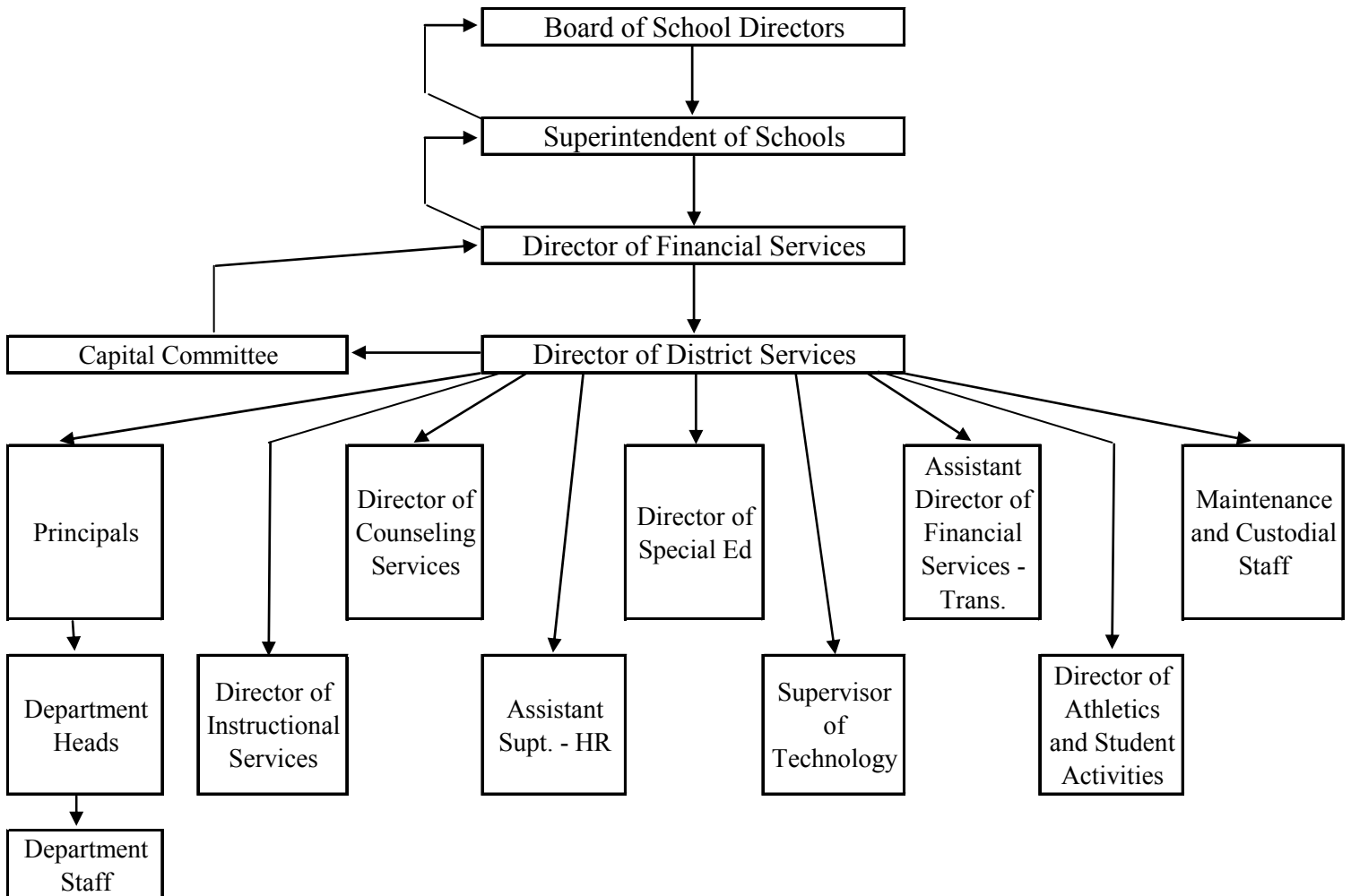
Budget Process

Director of District Services

1. Director of District Services meets with maintenance and custodial staff to discuss district wide needs (inventory of district maintenance/custodial supplies and equipment [both capital and non capital] done)
2. Director of District Services meets with Principals to discuss building needs (building repairs/maintenance and equipment needs [capital only])
3. Principals gather building needs from department heads and staff
4. Director of District Services meets with remaining Administrative Team Members to discuss other district wide needs (repairs/maintenance and equipment needs [capital only])
5. Director of District Services schedules a Capital Committee meeting to present and discuss capital budget and funding
6. Capital Committee makes recommendations for additions/deletions/changes
7. Maintenance and Capital budget presented to Superintendent and Director of Financial Services
8. Maintenance and Capital budget presented to Board of School Directors

Budget Flowchart

Director of District Services



Budget Responsibilities

AREAS/ITEMS

Director of District Services

AREAS

- 10 2600 General Fund – Operation and Maintenance of Plant Services
- 22 4500 Capital Fund – Building and Construction Services

ITEMS (Please Reference Attached Chart of Accounts for Greater Detail)

- Salaries and Benefits (Temporary/Sub, Overtime, Summer Workers)
- Purchased Professional/Technical Services (Engineering, Inspections, Trainings, Security)
- Purchased Property Services (Repairs and Maintenance to District Wide Buildings, Maintenance/Custodial Equipment, Rentals)
- Other Purchased Services (Insurances, Communication a.k.a. Telephone/Pagers, Travel/Registrations)
- Supplies (Consumable Items, Paper, Pencils, Forms, Blank Tapes/Diskettes, Toner Cartridges, Light Bulbs, Rock Salt, Fertilizer/Seed)
- Administrative Software/Licenses (Impulse, Commersel)
- Refreshments (Meeting Items, Coffee, Bagels)
- Books and Periodicals (Newspapers, Magazines)
- Fuel/Gasoline
- *Equipment (Non Capital Equipment for Building and Grounds and Capital Equipment District Wide meeting the Capitalization Policy)
- Dues/Fees (Membership to Organizations)

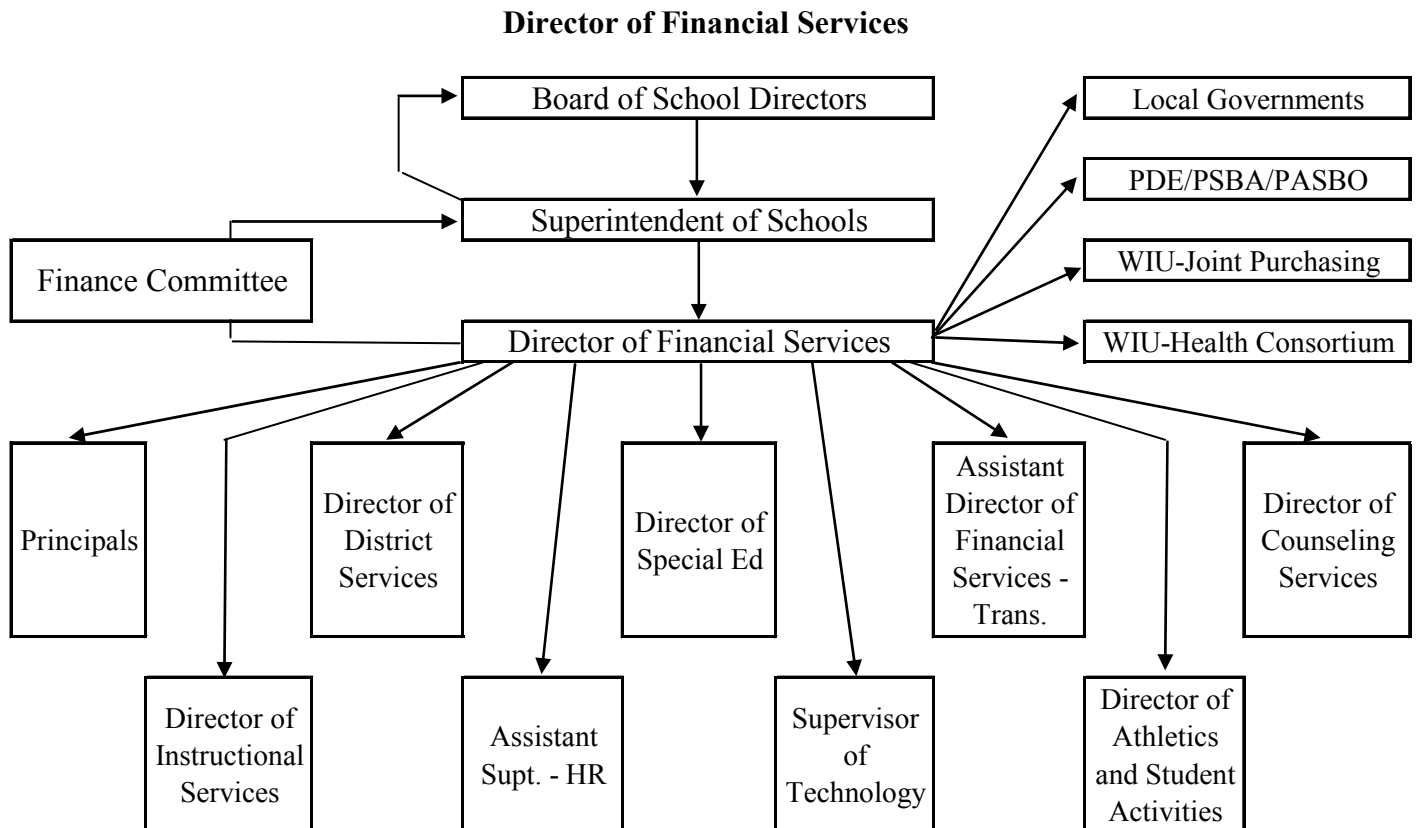
* If it is computer equipment that is greater than \$1,500, individually or collectively, then the Administrator should direct the request to Supervisor of Technology so that the item can be considered for purchase with technology plan monies.

Budget Process

Director of Financial Services

1. Attend health insurance meetings, PDE/PSBA/PASBO workshops on legislation
2. Develop budget and bid timelines
3. Develop budgeting guidelines and procedures
4. Develop building allocations
5. Schedule meetings with Administrative Team members to review and discuss budget timelines, procedures and allocations (principals frozen, other administrators zero based)
6. Schedule meetings with Administrative Team members to discuss staffing, district wide technology, district wide capital, enrollment projections
7. Attend Capital and Technology Committee meetings to review requests
8. Review past and present revenue projections for local, state and federal
9. Review current contract language between FRSD and vendors
10. Review current staff contract language for salary and benefit projections
11. Review Debt Service schedules for future projections
12. Review past and present utility bills for future projections
13. Meet with Finance Committee to review the budget process, revenue projections, contract languages (vendor and staff), debt service, utilities, staffing and enrollment projections
14. Meet with Superintendent to compile preliminary budget
15. Schedule series of budget workshops with board of school directors to review various parts of budget

Budget Flowchart



Budget Responsibilities

AREAS/ITEMS

Director of Financial Services

AREAS

- 10 General Fund
- 12 Technology Fund
- 22 Capital Fund
- 28 Athletic Repair Fund
- 29 Athletic Fund
- 51 Food Service Fund
- 71 Payroll Fund

ITEMS (Please Reference Attached Chart of Accounts for Greater Detail)

- Personnel Services – Salaries (FREA, Support Staff, Teamsters, Act 93, Individual)
- Personnel Services – Employee Benefits (Health Insurance [Medical, Dental, Vision, Life, Disability], Social Security, Retirement, Tuition Reimbursement, Unemployment Compensation, Workers Compensation)
- Purchased Professional/Technical Services (Audit, Appraisers, Legal, Tax Collection, Security, Architecture, Engineer, Physicians)
- Purchased Property Services (Rentals, Repairs/Maintenance to Equipment, Copier Service)
- Other Purchased Services (Transportation, Insurances [Package, E&O, Excess Liab, Bonds], Communication a.k.a. Telephone/Fax/Internet/Postage, Advertisements [Legal], Printing/Binding, Tuition [Regular, Cyber, Alt Ed, Voc Ed], Travel/Registration, WIU Admin Budget)
- Supplies (Consumable Items, Paper, Pencils, Forms, Blank Tapes/Diskettes, Toner Cartridges)
- Administrative Software/Licenses (Peach Tree)
- Refreshments (Meeting Items, Coffee, Bagels)
- Utilities (Energy, Gas, Water)
- Books and Periodicals (Resource Materials, Newspapers, Magazines)
- *Non Capital Equipment (Individual Equipment Purchases, greater than \$100, but less than \$1,500)
- Dues/Fees (Membership to Organizations, Banking Fees)
- Interfund Transfers (Capital, Technology)
- Bond Payments/Debt Service
- Budgetary Reserve
- Revenue/Commission Projections (Local, State, Federal, Miscellaneous)

*If the equipment is greater than \$1,500, individually or collectively, then the Administrator should direct the request to the Director of District Services so that the item can be entered into the capital purchasing process. If it is computer equipment that is greater than \$1,500, individually or collectively, then the Administrator should direct the request to the Supervisor of Technology so that the item can be considered for purchase from the technology fund.

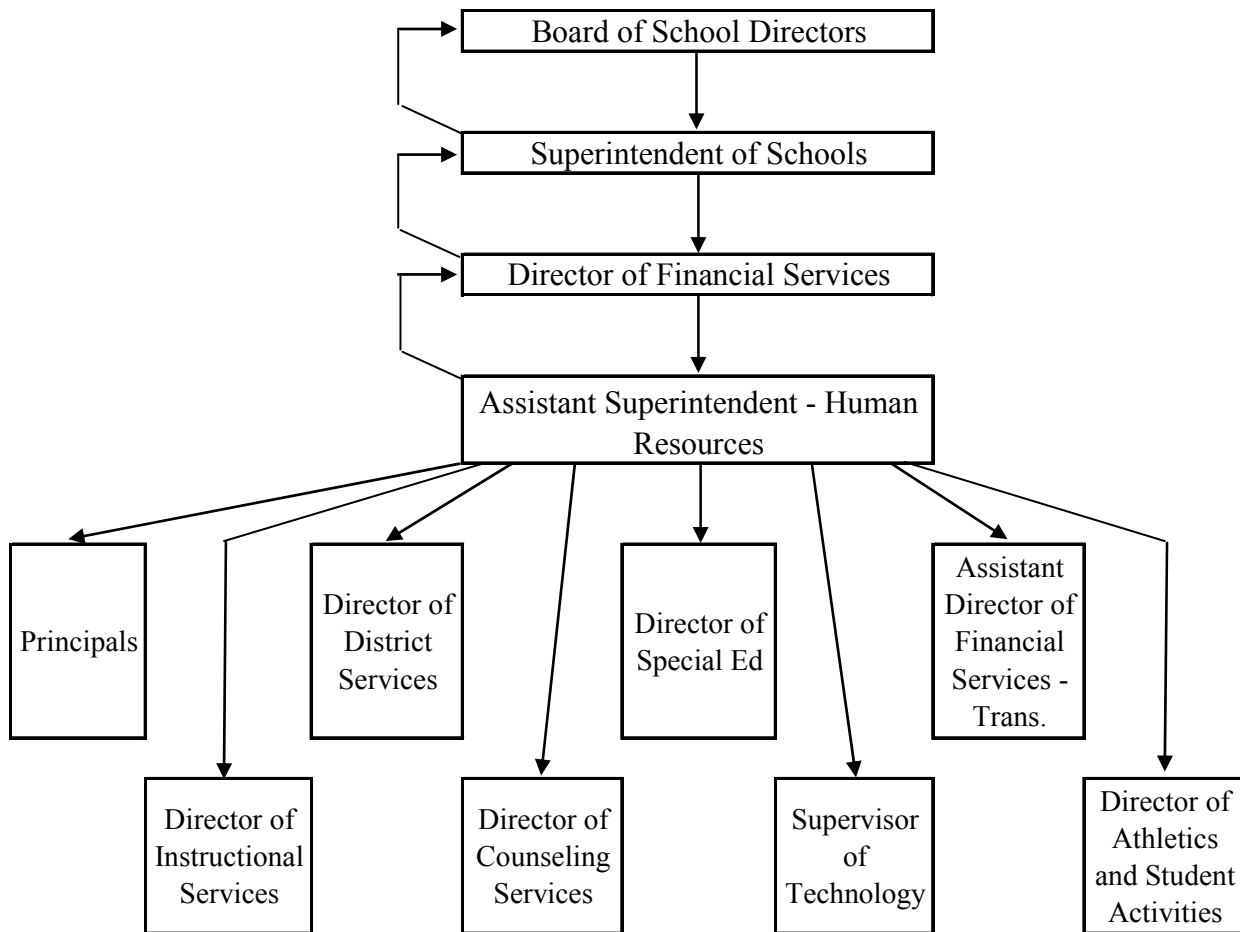
Budget Process

Assistant Superintendent - Human Resources

1. Assistant Superintendent - Human Resources meets with administrative team members to discuss professional development, both induction and Act 48, as well as, personnel issues/needs
2. Assistant Superintendent - Human Resources meets with Superintendent and Director of Financial Services to review professional development budget and personnel/staffing needs
3. Professional development budget and personnel/staffing needs presented to the Board of School Directors

Budget Flowchart

Assistant Superintendent - Human Resources



Budget Responsibilities

AREAS/ITEMS

Assistant Superintendent - Human Resources

AREAS

2270 Instructional Staff Professional Development Services
2830 Staff Services

ITEMS (Please Reference Attached Chart of Accounts for Greater Detail)

- Salaries and Benefits (Induction and Act 48)
- Purchased Professional/Technical Services (Speakers/Presenters, Consultants)
- Other Purchased Services (Advertising, Travel/Conference Registrations)
- Supplies (Consumable Items, Paper, Pencils, Forms, Blank Tapes/Diskettes, Toner Cartridges)
- Administrative Software/Licenses (Aesop)
- Refreshments (Meeting Items, Coffee, Bagels)
- Books and Periodicals (Newspapers, Magazines)
- *Non Capital Equipment (Individual Equipment Purchases, greater than \$100, but less than \$1,500)
- Dues/Fees (Membership to Organizations)

*If the equipment is greater than \$1,500, individually or collectively, then the Administrator should direct the request to the Director of District Services so that the item can be entered into the capital purchasing process. If it is computer equipment that is greater than \$1,500, individually or collectively, then the Administrator should direct the request to the Supervisor of Technology so that the item can be considered for purchase from the technology fund.

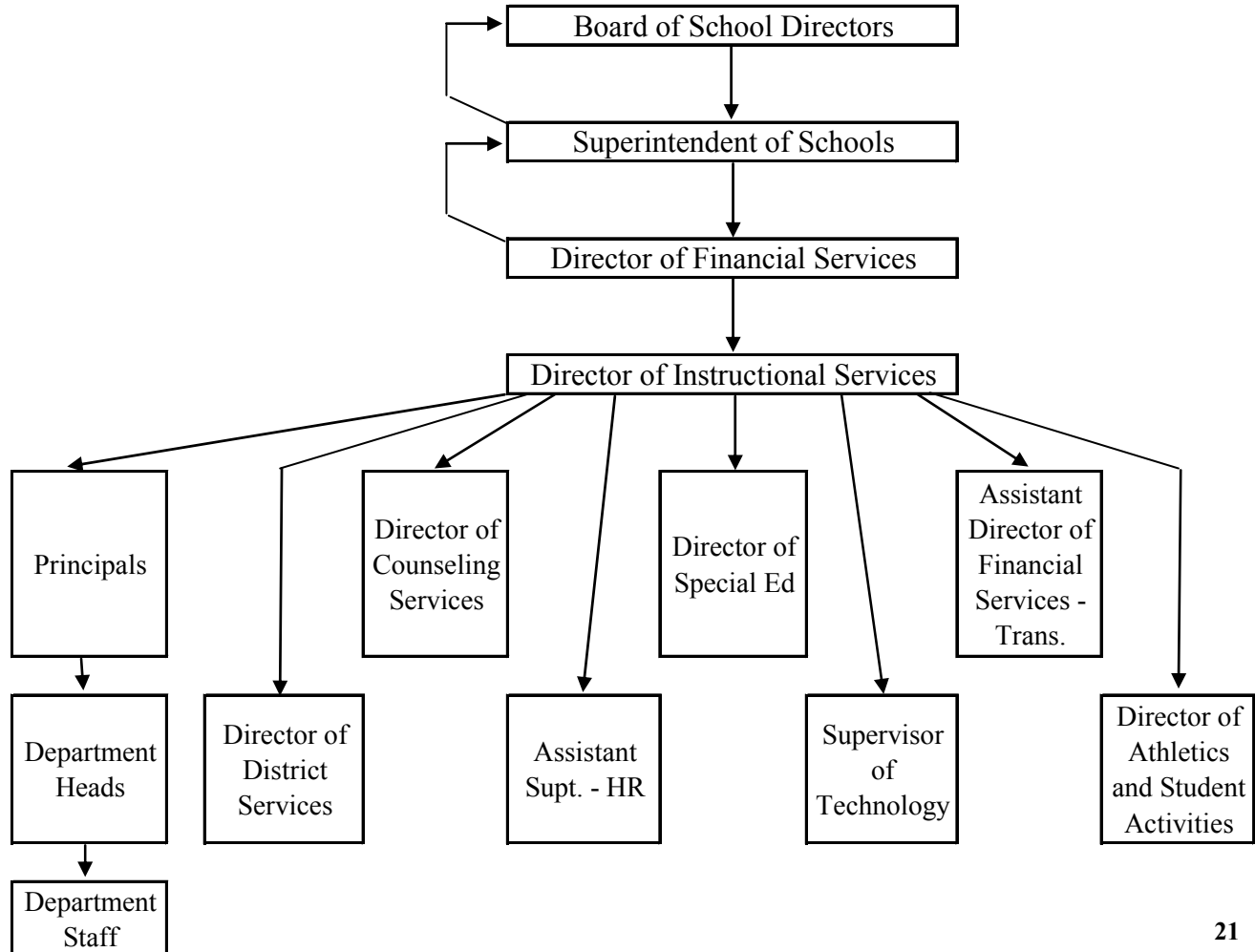
Budget Process

Director of Instructional Services

1. Director of Instructional Services contacts PDE-Federal Programs Division to gather information on upcoming allocations
2. Director of Instructional Services meets with those involved with Federal Programs to discuss needs (review of updates to guidelines)
3. Director of Instructional Services meets with curriculum coordinators to determine district wide expenditures for new curriculum (inventory of curriculum materials done)
4. Director of Instructional Services meets with those involved with community relations to discuss future plans for communication and inventory needed
5. Director of Instructional Services meets with Principals to discuss building needs
6. Principals gather information from department heads and staff then communicate needs back
7. Director of Instructional Services meets with remaining Administrative Team Members to discuss other instructional, federal and community relations needs
8. Instructional budget (curriculum, federal, community relations, etc...) presented to Superintendent and Director of Financial Services
9. Instructional budget (curriculum, federal, community relations, etc...) presented to Board of School Director

Budget Flowchart

Director of Instructional Services



Budget Responsibilities

AREAS/ITEMS

Director of Instructional Services

AREAS

1100	Instruction – Regular Programs (Curriculum and ESL)
1190	Instruction – Regular Programs (Federal Programs)
2270	Instructional Staff Professional Development Services (Federal Programs)
2370	Community Relations Services
2390	Other Administration Services
3300	Community Services (Federal Programs)

ITEMS (Please Reference Attached Chart of Accounts for Greater Detail)

- Salaries and Benefits (Curriculum Writing, Federal Programs)
- Purchased Professional/Technical Services (Speakers/Presenters)
- Other Purchased Services (Travel/Registrations)
- Supplies (Consumable Items, Paper, Pencils, Forms, Blank Tapes/Diskettes, Toner Cartridges, Projector Light Bulbs)
- Administrative Software/Licenses (Used for Administrative Functions, example, Adobe Acrobat Reader, Quicken, not Tenex Software or Microsoft Operating Systems)
- Refreshments (Meeting Items, Coffee, Bagels)
- Books and Periodicals (Textbooks, Newspapers, Magazines)
- *Non Capital Equipment (Individual Equipment Purchases, greater than \$100, but less than \$1,500)
- Dues/Fees (Membership to Organizations)

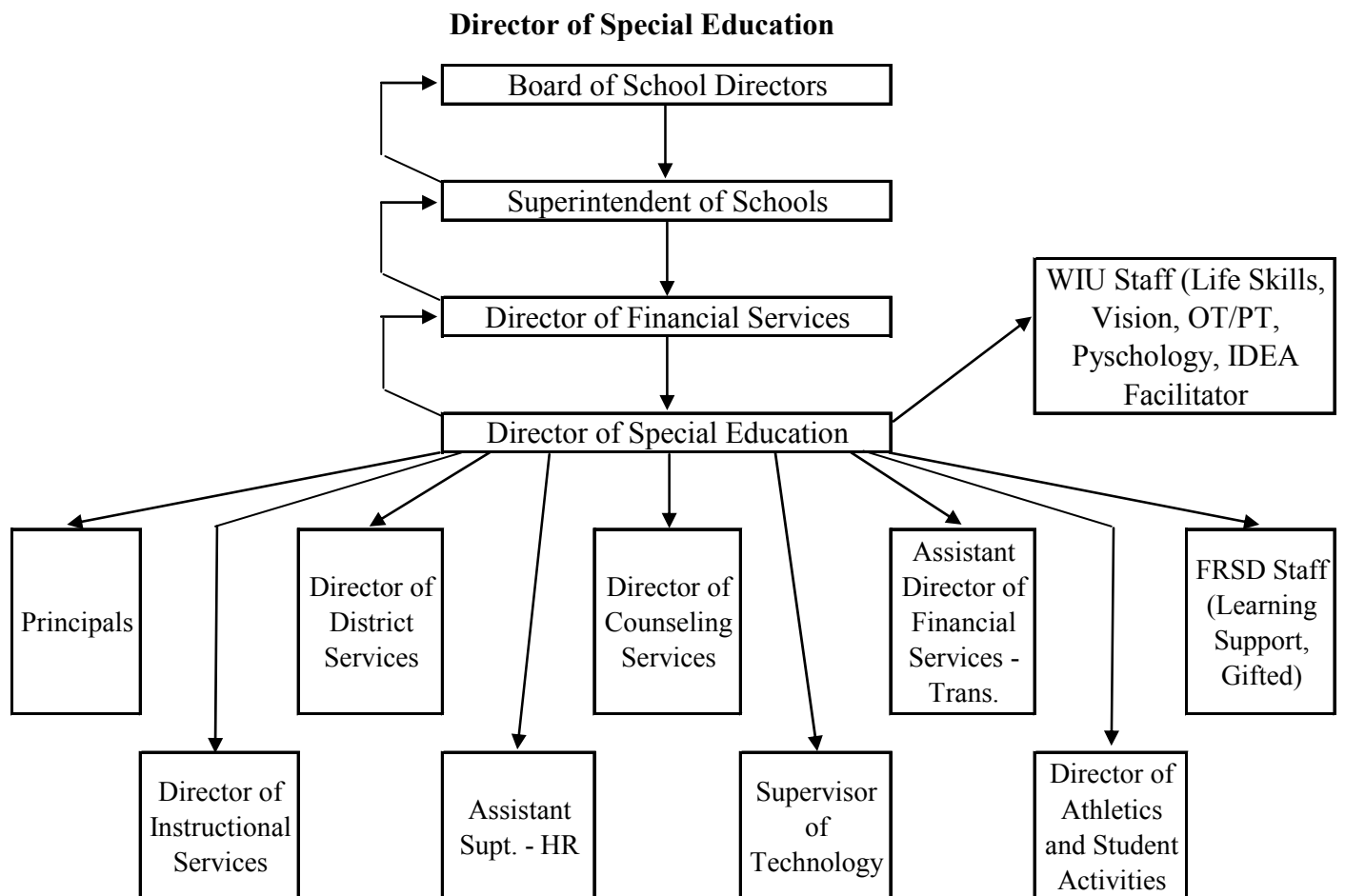
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Budget Process

Director of Special Education

1. Director of Special Education contacts the Westmoreland Intermediate Unit to gather information on upcoming IDEA allocations and projected cost per ADM for upcoming school year special education services
2. Director of Special Education meets with all special education department staff to discuss needs and enrollment projections (review curriculum and inventory of supplies/equipment done)
3. Director of Special Education meets with administrative team members to discuss enrollment projections, staffing needs and building needs (specialized equipment, building layout/accessibility)
4. Director of Special Education meets with Superintendent and Director of Financial Services to review special education budget (including IDEA)
5. Special Education budget (including IDEA) presented to the Board of School Directors

Budget Flowchart



Budget Responsibilities

AREAS/ITEMS

Director of Special Education

AREAS

1200	Special Programs – Elementary/Secondary
2100	Support Services – Pupil Personnel

ITEMS (Please Reference Attached Chart of Accounts for Greater Detail)

- Salaries and Benefits (IDEA)
- Purchased Professional/Technical Services (WIU Support – Autistic, Life Skills, OT/PT, Emotional, Early Intervention, Psychological)
- Purchased Property Services (Rentals, Repairs and Maintenance to Equipment)
- Other Purchased Services (Student Transportation, Communication a.k.a. Cell Phone, Printing/Binding, Tuition, Travel/Registrations)
- Supplies (Consumable Items, Paper, Pencils, Forms, Blank Tapes/Diskettes, Toner Cartridges)
- Administrative Software/Licenses (Used for Administrative Functions, example, Adobe Acrobat Reader, Quicken, not Tenex Software or Microsoft Operating Systems)
- Refreshments (Meeting Items, Coffee, Bagels)
- Books and Periodicals (Textbooks, Newspapers, Magazines)
- Educational Software/Licenses (Used for Instructional Purposes by Aides, Teachers and Students, for example, On-line Course Work/Licensing Fees, Videotapes, CD's, not Microsoft Operating Systems)
- *Non Capital Equipment (Individual Equipment Purchases, greater than \$100, but less than \$1,500)
- Dues/Fees (Membership to Organizations)

*If the equipment is greater than \$1,500, individually or collectively, then the Administrator should direct the request to the Director of District Services so that the item can be entered into the capital purchasing process. If it is computer equipment that is greater than \$1,500, individually or collectively, then the Administrator should direct the request to the Supervisor of Technology so that the item can be considered for purchase from the technology fund.

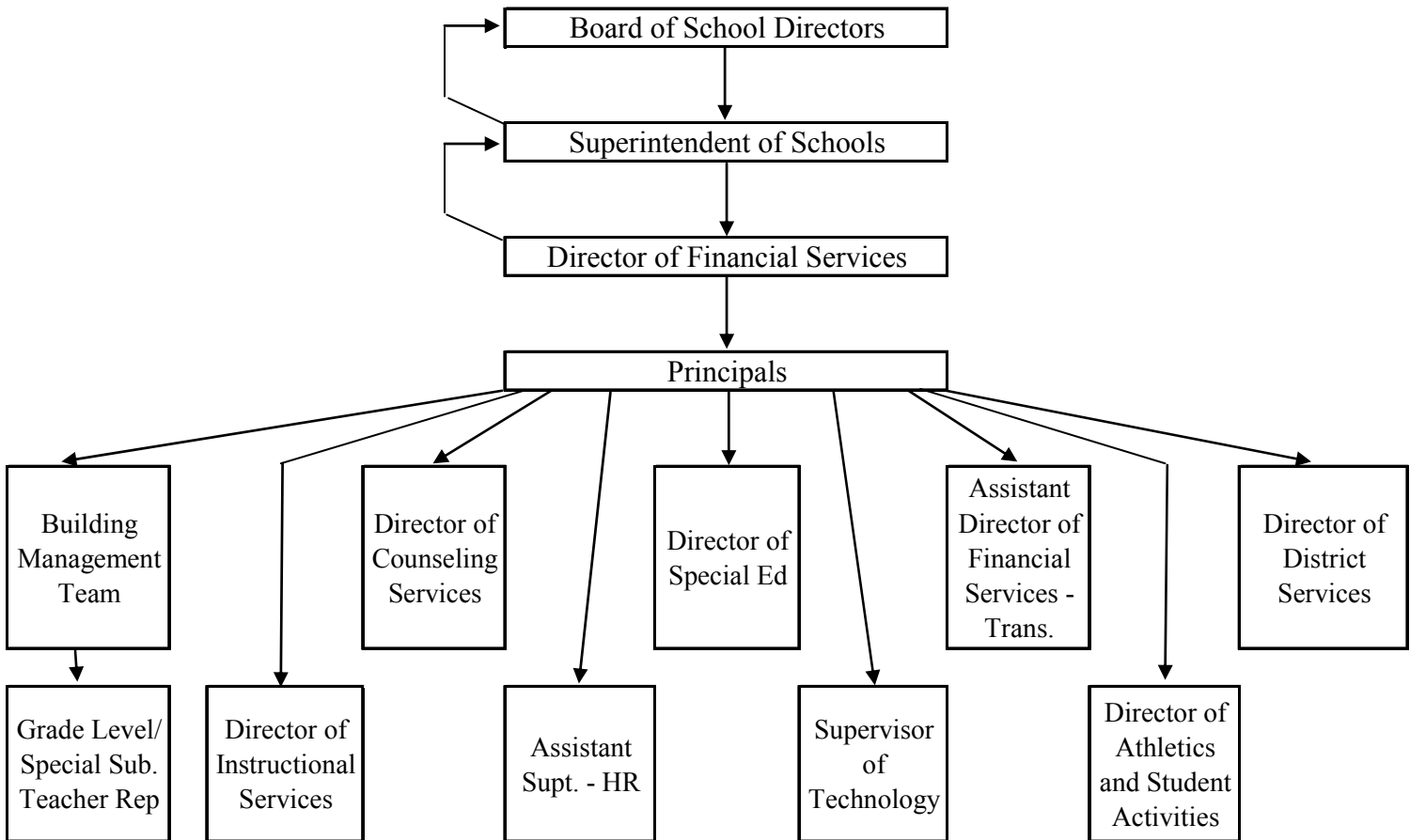
Budget Process

Principals – Elementary

1. Director of Financial Services distributes building allocations to principals
2. Principals meet with Building Management Team to discuss internal building allocations
3. Building Management Team meets with grade level and special subject representatives to notify of internal building allocations and expectations
4. Grade level and special subject representatives meet with remaining staff to discuss grade level and special subject allocations and needs
5. Grade level and special subject representatives, along with remaining staff, perform inventory of supplies, software, books, etc...
6. Grade level and special subject representatives summarize, prioritize, and justify needs
7. Grade level and special subject representatives meet with Principals to review requests
8. Principals meet with other key persons, as appropriate, to review additional building needs
 - a. Supervisor of Technology – discuss building technology needs and future purchases/deletions that may affect supply/software/equipment requests
 - b. Director of Instructional Services – discuss building curriculum needs and future program additions/deletions that may affect supply/book/software requests
 - c. Assistant Superintendent - Human Resources – discuss building staffing needs and future professional development concerns that may affect travel/tuition requests
 - d. Director of Counseling Services – discuss building enrollment projections that may affect supply/book/software/equipment/etc... requests
 - e. Director of Special Education – discuss building special education needs for enrollment and staffing that may affect supply/book/software/equipment requests
 - f. Director of District Services – discuss building capital equipment and repair needs that may affect equipment/repair requests
 - g. Assistant Director of Financial Services (Transportation) – discuss building transportation needs
 - h. Director of Athletics and Student Activities – discuss building needs/schedules for athletics and extra curricular events
9. Principals total all requests and make sure under allocation, if not, meets with Building Management Team and grade level and special subject representatives to perform cuts
10. Elementary budget presented to Superintendent and Director of Financial Services
11. Elementary budget presented to Board of School Directors

Budget Flowchart

Principals – Elementary



Budget Responsibilities

AREAS/ITEMS

Principals – Elementary

AREAS

1100	Regular Programs – Elementary/Secondary
2220	Audio Visual
2250	School Library Services
2270	Instructional Staff Professional Development
2380	Office of Principal Services
2841	Data Processing
3210	School Sponsored Student Activities

ITEMS (Please Reference Attached Chart of Accounts for Greater Detail)

- Purchased Professional/Technical Services (Speakers/Presenters, Catering, Security)
- Purchased Property Services (Rentals, Repairs and Maintenance to Equipment, example, Instruments)
- Other Purchased Services (Student Transportation, Communication a.k.a. Telephone/Fax, Printing/Binding, Instructional/Professional Development Travel/Registrations)
- Supplies (Consumable Items, Paper, Pencils, Forms, Blank Tapes/Diskettes, Toner Cartridges, Projector Light Bulbs)
- Administrative Software/Licenses (Used for Administrative Functions, example, Adobe Acrobat Reader, Quicken, not Tenex Software or Microsoft Operating Systems)
- Refreshments (Meeting Items, Coffee, Bagels)
- Books and Periodicals (Textbooks, Newspapers, Magazines)
- Educational Software/Licenses (Used for Instructional Purposes by Teachers and Students, for example, Photoshop Software, On-line Course Work/Licensing Fees, Videotapes, CD's, not Microsoft Operating Systems)
- *Non Capital Equipment (Individual Equipment Purchases, greater than \$100, but less than \$1,500)
- Dues/Fees (Membership to Organizations)

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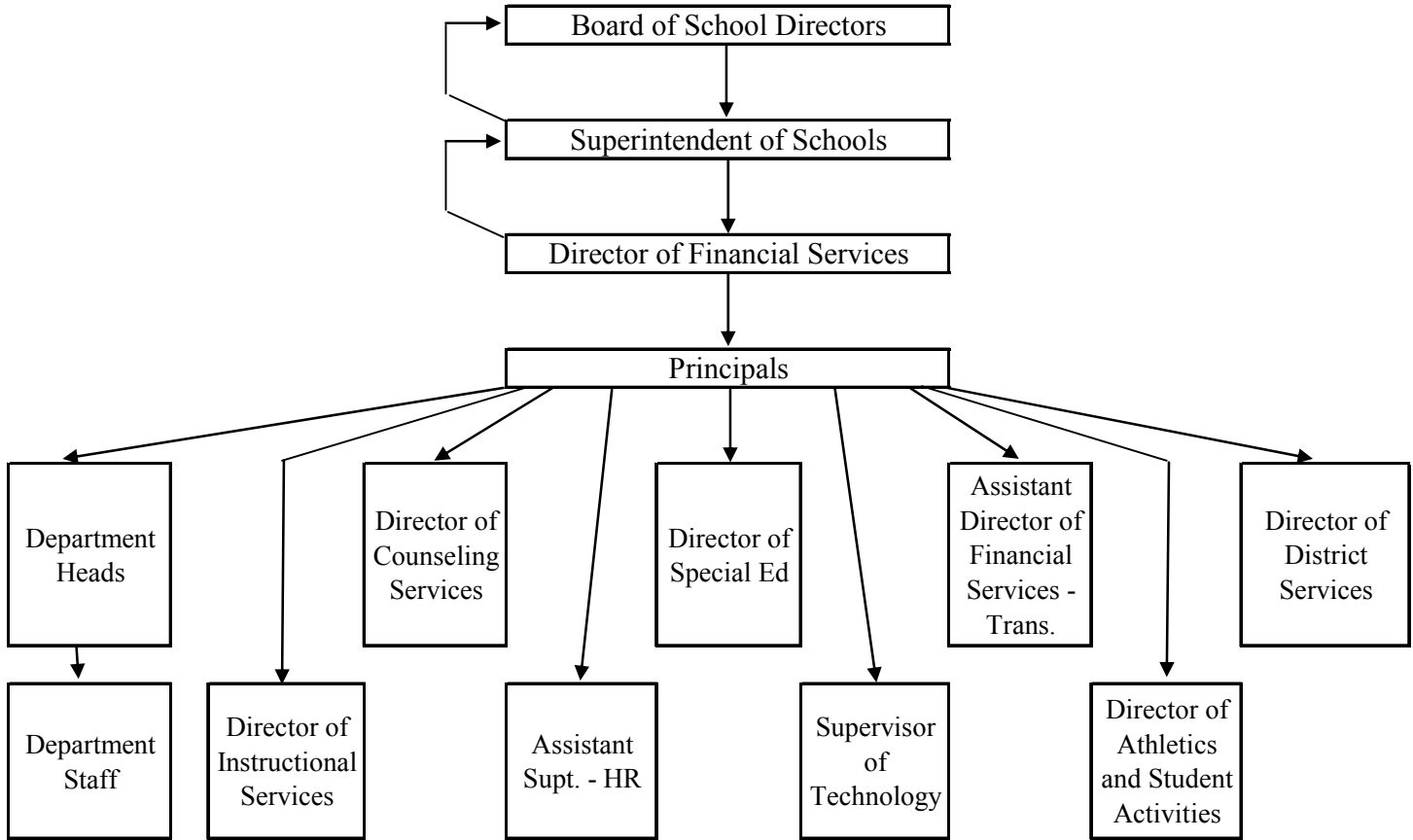
Budget Process

Principals – Secondary

1. Director of Financial Services distributes building allocations to principals
2. Principals meet with department heads to discuss building allocations
3. Department heads meet with department staff to discuss department allocations and department needs
4. Department heads, along with staff perform inventory of supplies, software, books, etc...
5. Department heads summarize, prioritize, and justify needs
6. Department heads meet with Principals to review department requests
7. Principals meet, as appropriate, with other key players to review additional building needs
 - a. Supervisor of Technology – discuss building technology needs and future purchases/deletions that may affect supply/software/equipment requests
 - b. Director of Instructional Services – discuss building curriculum needs and future program additions/deletions that may affect supply/book/software requests
 - c. Assistant Superintendent - Human Resources – discuss building staffing needs and future professional development concerns that may affect travel/tuition requests
 - d. Director of Counseling Services – discuss building enrollment projections that may affect supply/book/software/equipment/etc... requests
 - e. Director of Special Education – discuss building special education needs for enrollment and staffing that may affect supply/book/software/equipment requests
 - f. Director of District Services – discuss building capital equipment and repair needs that may affect equipment/repair requests
 - g. Assistant Director of Financial Services (Transportation) – discuss building transportation needs
 - h. Director of Athletics and Student Activities – discuss building needs/schedules for athletics and extra curricular events
8. Principals total all requests and make sure under allocation, if not, meets with department heads and other key players to perform cuts
9. Secondary budget presented to Superintendent and Director of Financial Services
10. Secondary budget presented to Board of School Directors

Budget Flowchart

Principals – Secondary



Budget Responsibilities

AREAS/ITEMS

Principals – Secondary

AREAS

1100	Regular Programs – Elementary/Secondary
2220	Audio Visual
2250	School Library Services
2270	Instructional Staff Professional Development
2380	Office of Principal Services
2841	Data Processing
3210	School Sponsored Student Activities

ITEMS (Please Reference Attached Chart of Accounts for Greater Detail)

- Purchased Professional/Technical Services (Speakers/Presenters, Catering, Security)
- Purchased Property Services (Rentals, Repairs and Maintenance to Equipment, example, Instruments)
- Other Purchased Services (Student Transportation, Communication a.k.a. Telephone/Fax, Printing/Binding, Instructional/Professional Development Travel/Registrations)
- Supplies (Consumable Items, Paper, Pencils, Forms, Blank Tapes/Diskettes, Toner Cartridges, Projector Light Bulbs)
- Administrative Software/Licenses (Used for Administrative Functions, example, Adobe Acrobat Reader, Quicken, not Tenex Software or Microsoft Operating Systems)
- Refreshments (Meeting Items, Coffee, Bagels)
- Books and Periodicals (Textbooks, Newspapers, Magazines)
- Educational Software/Licenses (Used for Instructional Purposes by Teachers and Students, for example, Photoshop Software, On-line Course Work/Licensing Fees, Videotapes, CD's, not Microsoft Operating Systems)
- *Non Capital Equipment (Individual Equipment Purchases, greater than \$100, but less than \$1,500)
- Dues/Fees (Membership to Organizations)

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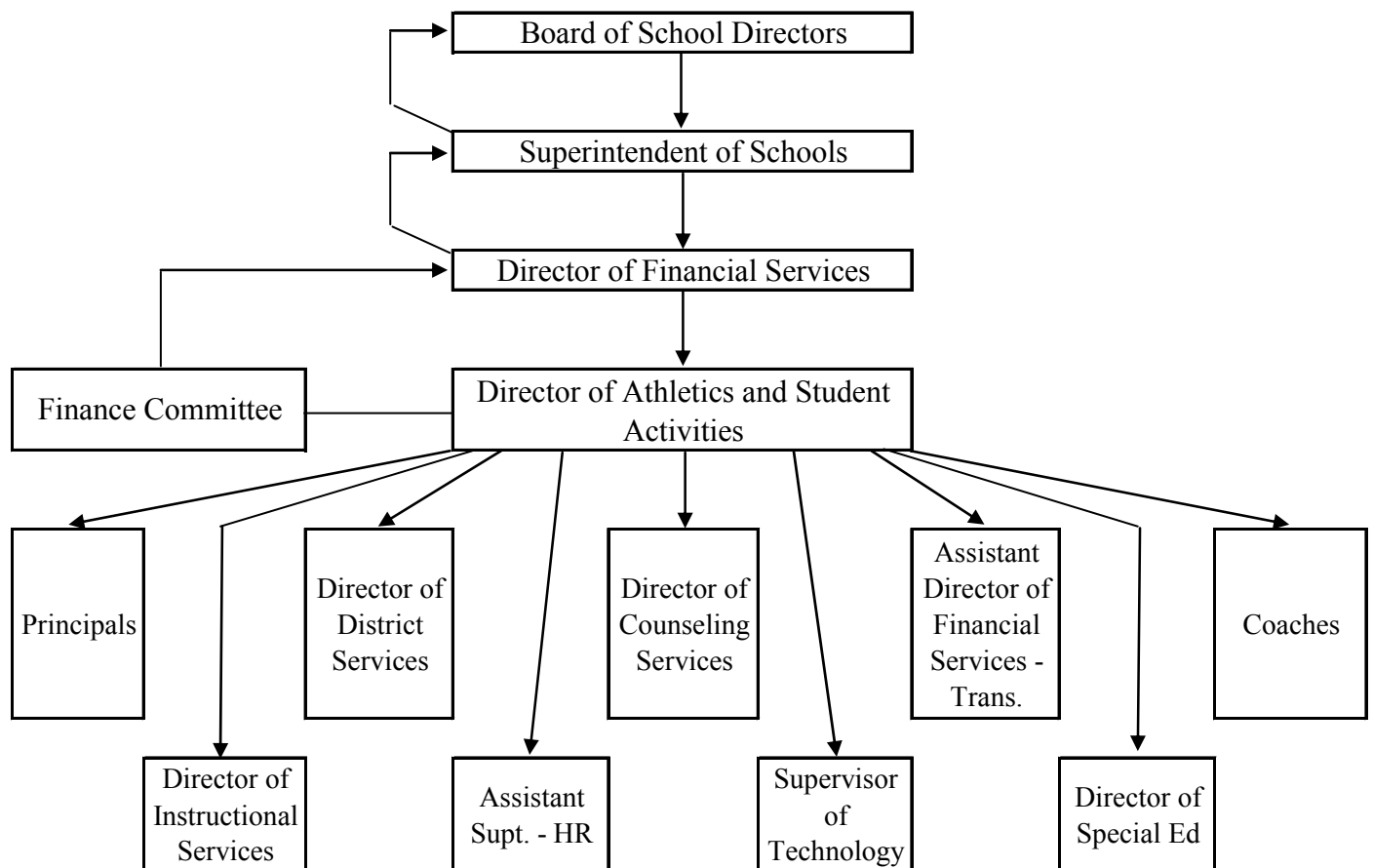
Budget Process

Director of Athletics and Student Activities

1. Director of Athletics and Student Activities meets with all coaches to discuss needs (staffing, scheduling, supply and equipment inventory done)
2. Director of Athletics and Student Activities meets with administrative team members to discuss enrollment projections, activity schedules, transportation schedules, and district needs (equipment, technology, transportation)
3. Director of Athletics and Student Activities schedules a Finance Committee meeting to present and discuss athletic budget and funding
4. Director of Athletics and Student Activities meets with Superintendent and Director of Financial Services to review athletic budget
5. Athletic budget presented to the Board of School Directors

Budget Flowchart

Director of Athletics and Student Activities



Budget Responsibilities

AREAS/ITEMS

Director of Athletics and Student Activities

AREAS

29 3250 Athletic Fund – School Sponsored Athletics

ITEMS (Please Reference Attached Chart of Accounts for Greater Detail)

- Purchased Professional/Technical Services (Athletic Trainers, EMS, Video Taping, Officials, Security)
- Purchased Property Services (Rentals, Repairs/Reconditioning and Maintenance to Equipment)
- Other Purchased Services (Athletic Transportation, Communication a.k.a. Telephone/Fax, Printing/Binding, Travel/Event Registration)
- Supplies (Consumable Items, Paper, Pencils, Forms, Blank Tapes/Diskettes, Toner Cartridges, Uniforms, Medical, Sports, Awards)
- Refreshments (Meeting Items, Coffee, Bagels)
- Books and Periodicals (Resource Materials, Newspapers, Magazines)
- *Non Capital Equipment (Individual Equipment Purchases, greater than \$100, but less than \$1,500)
- Dues/Fees (Membership to Organizations)

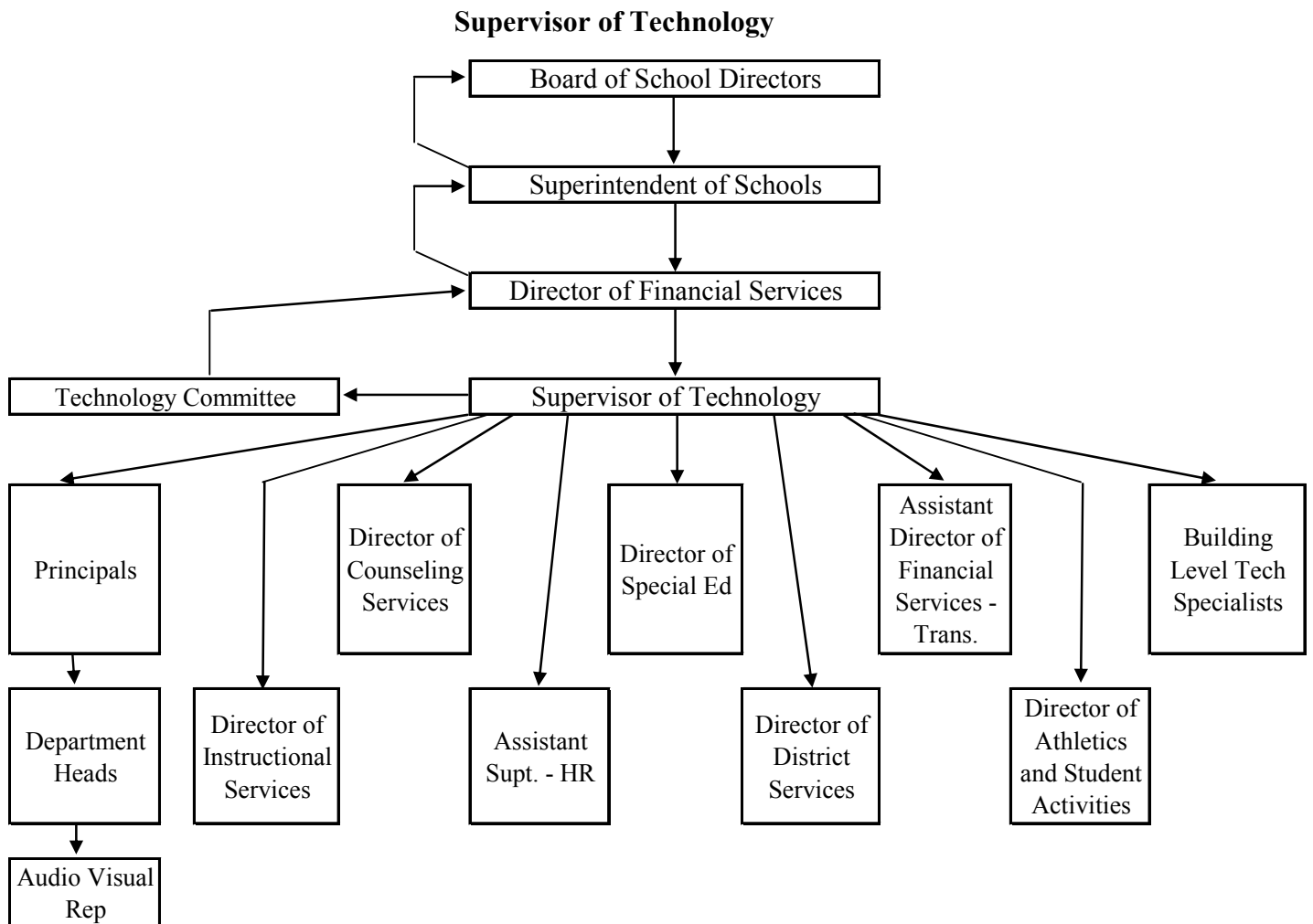
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Budget Process

Supervisor of Technology

1. Supervisor of Technology meets with Building Level Technical Support Specialist to discuss district wide needs (inventory of district technology done)
2. Supervisor of Technology meets with Principals to discuss building needs
3. Principals gather building technology needs from department heads and audio visual representatives
4. Supervisor of Technology meets with remaining Administrative Team Members to discuss other technology needs
5. Supervisor of Technology schedules a Technology Committee meeting to present and discuss technology budget and funding
6. Technology Committee makes recommendations for additions/deletions/changes
7. Technology budget presented to Superintendent and Director of Financial Services
8. Technology budget presented to Board of School Directors

Budget Flowchart



Budget Responsibilities

AREAS/ITEMS

Supervisor of Technology

AREAS

- 10 2841 General Fund – Supervision of Data Processing Services
- 12 2841 Technology Fund – Supervision of Data Processing Services

ITEMS (Please Reference Attached Chart of Accounts for Greater Detail)

- Purchased Professional/Technical Services (Technical Support Services for District Wide Computers/Printers/Networks/Operating Systems)
- Purchased Property Services (Repairs and Maintenance for District Wide Computers/Printers/Networks/Operating Systems)
- Other Purchased Services (Communication a.k.a. Internet/T-1 Lines/Fiber Optics for District Wide Infrastructure, Travel/Registrations)
- Supplies (Consumable Items, Paper, Pencils, Forms, Blank Tapes/Diskettes, Toner Cartridges, Projector Light Bulbs for Data Processing Services)
- Administrative Software/Licenses (Tenex, School Max Enterprise, Microsoft Operating Systems, etc...)
- Refreshments (Meeting Items, Coffee, Bagels)
- Books and Periodicals (Textbooks, Newspapers, Magazines)
- *Computer Equipment (New and Replacement Computer Equipment District Wide falling under the Technology Plan)
- Dues/Fees (Membership to Organizations)

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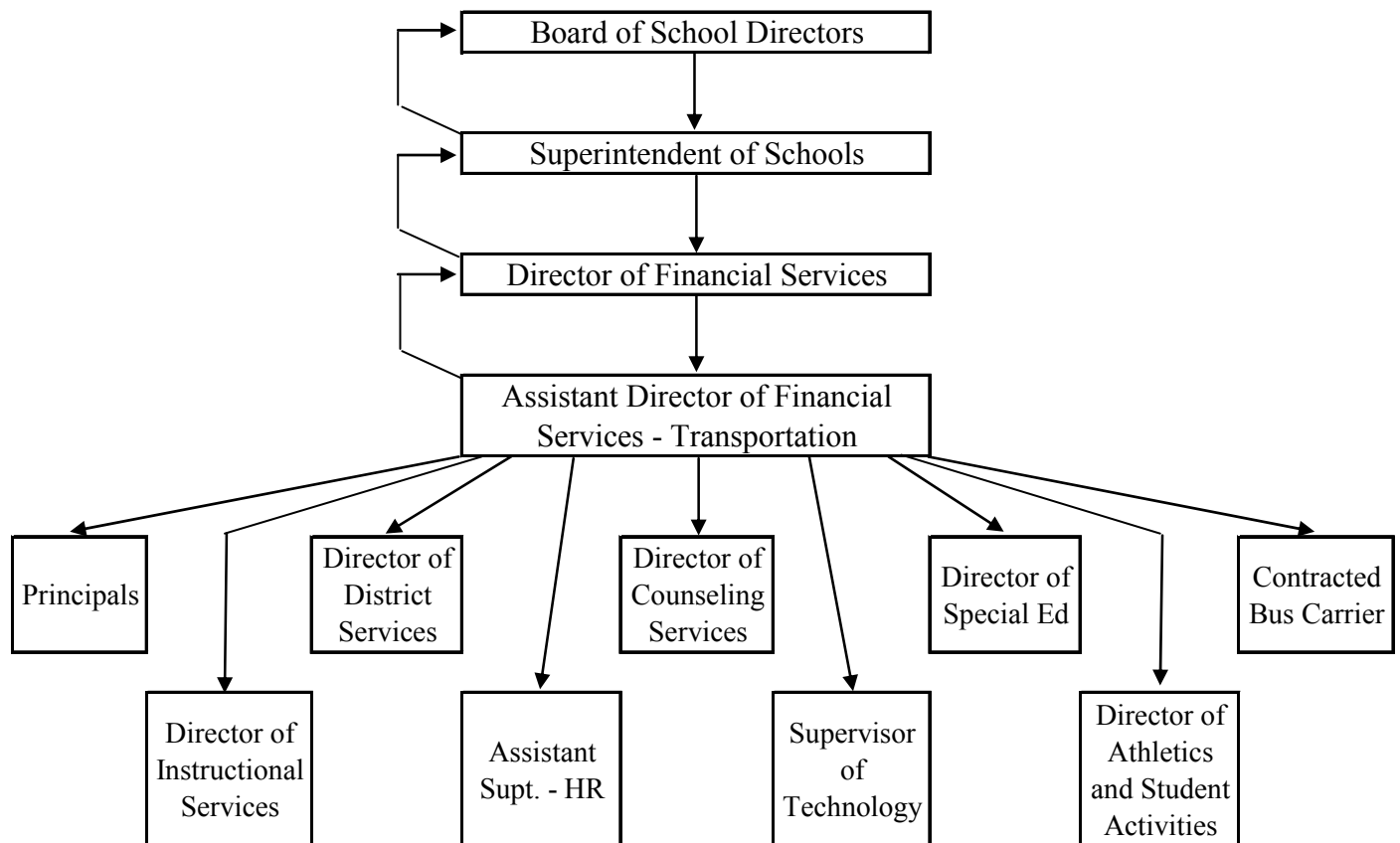
Budget Process

Assistant Director of Financial Services - Transportation

1. Assistant Director of Financial Services meets with bus contractor and drivers to discuss needs and pupil transportation projections (# of bus stops, # of buses)
2. Assistant Director of Financial Services reviews transportation contract and makes recommendation to Director of Financial Services on all projected increases
3. Assistant Director of Financial Services meets with administrative team members to discuss enrollment projections, transportation schedules, and busing needs (extra curricular and athletic needs discussed)
4. Assistant Director of Financial Services meets with Superintendent and Director of Financial Services to review transportation budget
5. Transportation budget presented to the Board of School Directors

Budget Flowchart

Assistant Director of Financial Services - Transportation



Budget Responsibilities

AREAS/ITEMS

Assistant Director of Financial Services - Transportation

AREAS

2700 Student Transportation Services
2750 Non-Public Transportation

ITEMS (Please Reference Attached Chart of Accounts for Greater Detail)

- Purchased Professional/Technical Services (Student Safety & Driver Training Speakers/Presenters)
- Purchased Property Services (Rentals, Repairs and Maintenance to Equipment)
- Other Purchased Services (Public/Non Public Transportation, IU Transportation, Communication a.k.a. Cell Phone, Travel/Registrations)
- Supplies (Consumable Items, Paper, Pencils, Forms, Blank Tapes/Diskettes, Toner Cartridges)
- Fuel (Diesel, Unleaded)
- Administrative Software/Licenses (Bus Stops)
- Refreshments (Meeting Items, Coffee, Bagels)
- Books and Periodicals (Textbooks, Newspapers, Magazines)
- *Non Capital Equipment (Individual Equipment Purchases, greater than \$100, but less than \$1,500)
- Dues/Fees (Membership to Organizations)

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Student Enrollment

Franklin Regional School District
3210 School Road
Murrysville, PA 15668
2011-2012
October 1, 2011

Grade in 2011-2012	Enrollment Third Day Report	Enrollment 9/1/11-9/30/11	Withdrawals 9/1/11-9/30/11	Enrollment 9/30/2011						
					Heritage	Newlonsburg	Sloan	MS	SH	
	9/1/2011									
KA	10		2	8	3	1	4			
KF	232	3	1	234	100	39	95			
1	262	2		264	114	40	110			
2	237	1		238	99	37	102			
3	253	2		255	103	42	110			
4	277	1		278	115	36	127			
5	278	1		279	108	51	120			
6	310			310				310		
7	297			297				297		
8	303	1		304				304		
9	313	1		314						314
10	306			306						306
11	310			310						310
12	317		3	314						314
Total	3705	12	6	3711	642	246	668	911		1244

3701	DISTRICT TOTAL - June 1, 2010
3728	DISTRICT TOTAL - June 5, 2009
3788	DISTRICT TOTAL - June 2, 2008
3746	DISTRICT TOTAL - June 7, 2007
3752	DISTRICT TOTAL - June 8, 2006
3759	DISTRICT TOTAL - June 3, 2005
3791	DISTRICT TOTAL - June 11, 2004
3778	DISTRICT TOTAL - June 6, 2003
3767	DISTRICT TOTAL - June 7, 2002

2012-2013 Allocations

School	2012-2013 Allocation Amount	2012-2013 Allocation Percentage	2012-2013 Per Pupil Cost (Based on 12/13 Projections)
Heritage	\$102,720	13.85%	\$160.00
Newlonsburg	\$39,360	5.31%	\$160.00
Sloan	\$106,880	14.41%	\$160.00
Middle School	\$200,420	27.02%	\$220.00
Senior High	<u>\$292,340</u>	<u>39.41%</u>	<u>\$235.00</u>
	\$741,720	100.00%	\$199.87

School	2011-2012 ENROLLMENT COMPARISON		2012-2013 ENROLLMENT PROJECTIONS 10/1/11	
	2011-2012 Enrollment Projections	2011-2012 Enrollment Actuals	2012-2013 Enrollment Projections	2012-2013 Enrollment Percentage
Heritage	644	636	642	17.30%
Newlonsburg	251	246	246	6.63%
Sloan	689	667	668	18.00%
Middle School	905	910	911	24.55%
Senior High	<u>1272</u>	<u>1246</u>	<u>1244</u>	<u>33.52%</u>
	3761	3705	3711	100.00%

ALLOCATION HISTORY

School	2011-2012 Allocation Amount	2010-2011 Allocation Amount	2009-2010 Allocation Amount	2008-2009 Allocation Amount
Heritage	\$103,580	\$105,230	\$102,300	\$103,950
Newlonsburg	\$37,670	\$41,480	\$41,910	\$41,910
Sloan	\$109,645	\$114,920	\$115,995	\$118,800
Middle School	\$197,487	\$199,429	\$201,994	\$201,110
Senior High	<u>\$296,930</u>	<u>\$323,080</u>	<u>\$322,206</u>	<u>\$316,230</u>
	\$745,312	\$784,139	\$784,405	\$782,000

Budget Construction Menu Instructions

Preparation

1. Build or select a modeling file

Model Number 912 will be used for the 2012-2013 Budget Year. Type in the number 912 after clicking on this line. You must see the words in red “Budget modeling file (912) exists; you have been assigned it”. This tells you that you are in the correct model.

Entering Budget Requests

2. Budget Requests Entry/Maintenance

Click on this line to either enter a new budget request or edit an existing one. The main entry screen will prompt you for a Batch Number. Each Building has been assigned a series of Batch Numbers to be used. The batch numbers remain the same as last year. (See Attachment “B” List of Building Batch Numbers) Although the entire budget can be entered in one batch, it may be easier to work with smaller amounts of budget detail, such as by subject or object code, since any changes made will require a new edit/update process for an entire batch.

Batch Number:	Type Batch Number assigned.
Batch Total:	Do Not Use This Field.
Requests Default Priority:	Enter a priority for this budget request. 1=Highest; 9=Lowest

Press Enter or click “ok” when you have completed this screen.

The next entry screen will prompt you for a Budget Request Number, as well as show the budget requests that have already been entered in the work file. Remember: this budget file is for the entire district – use care when entering in a budget request number as it could be assigned to anyone in the District. Clicking “ok” or pressing enter will automatically assign a new budget request number and you will be taken to the next entry screen. To edit an existing budget request, type in the budget request number and press enter or click “ok.

Budget Request Date:	entered in the Tenex format –use the date of <u>07012012 for all new budget requests. Also, you must change the date to 07012012 for all existing budget requests.</u>
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Vendor Number:	If the vendor is known at this point, press the F4 key and type in the name of the vendor; highlight and select the desired vendor number (This is the purchase order vendor file). If the vendor is not
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known at this point, simply skip this step. By skipping the vendor number (leaving it blank) you will be able to allocate a dollar amount to a specific account number for future use, without having to assign it a purchase order number to encumber the money. (This should be done instead of inputting “Temporary Vendor”)

- Vendor Initials: We do not use the vendor initials field in Tenex.
- Ship to Location: If you do not know the correct number of the ship to location needed for your budget request, press F4 and a listing of the buildings/ship to addresses will be displayed. Highlight the correct ship to address either by subject, grade or general building address. **This is important**, as Tenex will group all items to the same vendor by the ship to address. For example, all art items for the High School to be ordered from NASCO will be grouped on one purchase order when using the 295 ship to location. **Also, shipping charges will be entered as a separate item so remember to use the correct ship to location!**
- Name of Requisitioner: Type the Subject or Grade Level or Person.
- Priority: You can change the priority number of the budget request here. 1=High; 9=Low
- Generate PO: Check the box if you would like to generate a purchase order from this request. This can be changed at any time prior to updating the budget file. You **MUST** supply a vendor number for a purchase order to be generated at a later date.
- Permanent: Some budget requests will recur every year – if you would like this item to appear for next year, check the permanent box. This can also be changed at any time. If the permanent box is **NOT** checked, the budget request will be deleted prior to the next budgeting cycle.

Press enter or click “ok” when you have completed this screen.

You will now enter the detail for each budget request. Remember that only one item can be entered on one budget request. For example, you may order 5 copies of one book but not five different books on one budget request.

If you have selected the budget request to be a purchase order, you must now enter the following detail:

Quantity: Enter the number to be ordered using 2 decimal places. If ordering 50 books, enter 5000.

Unit: Enter “each” if individual items or “sets” or “boxes”, etc...

Description: Enter a full description to include model number, ISBN number or whatever is appropriate to completely describe the item ordered. Click on the “More description” line if more text lines are needed for the item.

Unit Price: Enter the price of **each unit using 3 decimal places.** If the price is \$75.00, enter 75000; if the price is \$29.95, enter 29950.

Extension: Tenex will automatically calculate the extension/total amount if the quantity and unit price has been entered.

If the item does not have a unit price or if you are entering a blanket purchase order (example would be the maintenance department setting aside \$100 for general maintenance/repair supplies needed on a daily basis), go directly to the “Description” field to complete the full description and tab to the extension field to input the total amount of the request using two decimal places. For example, \$100 in entered as 10000.

Click “ok” or press enter when you have completed this screen.

If the item has shipping/handling charges, you must enter the shipping charge as a separate budget request. **This can be accomplished without exiting and re-entering the “Budget Request Entry/Maintenance” screen by clicking on “Save all entries and continue with same vendor” option given on the screen after the account information has been entered (line 4 below).** As long as you use the same vendor and same ship to address, Tenex will automatically put both items (item + shipping charge) on one purchase order. This will eliminate or greatly reduce future work/maintenance on this budget request when it is generated into the actual purchase order. After you have entered all the

information on the first screen (vendor number, ship to, etc....) and clicked “ok” or pressed enter to get to the item detail screen, go directly to the “Description” field and type in “shipping charges”. Tab to the extension field and key in the total shipping charge. If there are several items to be ordered from one vendor for a specific ship to location, you can enter only one budget request for the total shipping charge on that PO – just make sure that you charge the correct account number for the correct amount of shipping. See instructions below.

The next screen will require the account number for the budget request. As in all other Tenex budgetary applications, the account number must be the full 21-digit number. (See the attached Accounting Code Section)

Account Number: Enter the correct number for the item and subject/grade. For example, English books at the Senior High School: 10.1100.640.000.30.95.05.195. Art new/non-cap equipment at the Middle School- 10.1100.751.000.20.75.02.175.

Description: Tenex will automatically fill in this field based on the detail entered in the previous screen.

Amount: Enter the total amount to be allocated for this budget request. This field uses two decimal places, the same as the extension field in the previous screen. For example, \$1000 will be entered as 100000; a total of \$300 will be entered as 30000.

NOTE: Enter the shipping charges for all budget requests as separate budget request items. You **MUST** make sure that you use the same vendor/ship to location so the shipping charge is included in the appropriate purchase order. If the shipping charge applies to more than one type of object such as a 610 and a 751, charge the correct amount of shipping to the correct object code for the item. Remember, you can charge as many accounts as necessary. For example, if the Senior High School ordered art supplies and art new/non-cap equipment, the shipping charge would be split between two accounts:
10.1100.610.000.30.95.02.195 and 10.1100.751.000.30.95.02.195.

Press enter or click “ok” when you have completed all the required information. You will then be prompted to “save” or “disregard” the budget request. Note: it is generally easier to save and edit than to re-type all the information.

Line 1 Return to the Accounts Screen (should take you back to the account number field)

Line 2 Saves all entries for the budget request

- Line 3 Disregard all entries for the budget request
- Line 4 Save all entries and continue with same vendor
- Line 5 Same as previous option, but begin new BR at item screen

When you have finished entering all the budget requests, click on the “end” line on the left side of the screen. This will take you to the screen prompting you to run an edit report. ***** REMEMBER –do NOT click “ok” here!!!!!! If you do, you will print a several thousand page edit listing for the entire District.**

To print an edit report for ONLY the batch or batches you were working in, type in the starting batch number and the ending batch number. You must type in both or you will get ALL batches after your starting batch number if you leave out the ending number or if you only type in the ending batch number, you will get an edit listing for ALL batches before the ending number.

You can also just exit this screen entirely and click on the Budget Requests Edit line but you will AGAIN need to enter just the batch numbers you are assigned/working with to keep from printing the entire report for the District.

Changes to budget requests are made through running an edit report (**YOU DO NOT HAVE TO PRINT THIS REPORT EVERY TIME**). You then need to verify your changes and update your batches to make the changes permanent.

Updating Budget Requests

3. Budget Requests Update

Before your budget requests are included as permanent in your budget reports, you must update your batch/batches. You can update your budget requests by batch number or priority number. Batch number will be most applicable. You can ALWAYS change or delete a budget request even after update.

Click on the Budget Requests Update line.

Type in the starting and ending batch numbers just as in running the edit report.

Starting Batch Number: Lowest batch number to be updated. For example, if you want to update batch numbers 4000 & 4001, type in batch 4000 as the starting batch number.

Ending Batch Number: Highest batch number to be updated. As in the example above, type in 4001 as the ending batch number. If you want to update batches 4000 thru 4005, the ending batch number would be 4005.

Starting/Ending Priority: You can update by priority in your batches. Enter the lowest priority number to be updated. For example, if you only want to update Priority #1's, enter 1 as the starting number and the ending number. If you want to update all Priority #1's and Priority #2's, 1 will be the starting number and 2 will be the ending number.

If you do not specify a priority number, Tenex will update all budget requests regardless of the priority number assigned.

Press enter or click "ok" to update. The update function does not produce a report. It only makes your budget requests permanent in your batches. You must run a Budget Report to view your updated budget.

Printing Budget Reports

4. Budget Reports

Requested Items Report – click on this line.

This report will list all of your budget requests sorted by different criteria.

Using your cursor, select which type of report you want:

BR	All Budget Requests by BR number.
Vendor	Budget Requests sorted by vendor. (Good way to check that you have a request coded for a PO)
Account	Most useful – items requested by account number.
All	All Budget Requests

Beginning/ Ending Batch Number	Enter the lowest batch number to be included in the report for the beginning batch number. Enter the highest batch number to be included in the report for the ending batch number.
--------------------------------------	---

Beginning/ Ending Priority Number	Enter the lowest Priority number to be included in the report for the beginning batch number Enter the highest priority number to be included in the report.
--	--

Number of Copies	You can run as many copies as needed – just change the number.
---------------------	--

Press enter or click "ok" to generate the Requested Items Report.

Proposed Budget Report (total) - to generate a total Proposed Budget Report, the entire budget model must be updated. Contact the Business Office to run the update first!!!

Click on the User-defined Reports/Report Stream line.

Click on the Select a Report Format line.

Type in the Report Format assigned to your budget.

All report formats (except Athletics) will start with 00010 (General Fund)

Athletics will start with 00029 (Athletic Fund)

The next portion is the report name unique to your budget. For example, HIGHSC is the Senior High School. The report format line will read:
00010 (first block) HIGHSC (second block)

Press enter – red highlights will appear with the name of your budget Report. Select the Proposed Budget Report line and click “ok” or press enter. The information on the next screen will be pre-set for you. The only information you should adjust is the number of copies if you want more than one. Click “ok” or press enter.

Accounting Code Structure

<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Funding</u> <u>Source</u>	<u>Instructional</u> <u>Organization</u>	<u>Building</u>	<u>Subject</u>	<u>Cost</u> <u>Center</u>
XX	XXXX	XXX	XXX	XX	XX	XX	XXX
10-General			000-Taxpayer	10-Elementary	1-Administration	02-Art	100-Finance Dept
12-Technology			030-Title I (Mini Grt)	11-1st Grade	15-Heritage	03-Business	102-Superintendent
22-Capital Reserve			050-Math/Science	12-2nd Grade	17-Sloan	05-English	103-Special Ed
28-Athletic Repair			075-EITC Grant	13-3rd Grade	19-Newlonsburg	06-World Language	104-Transportation
29-Ahtletic			090-IU/PATTAN	14-4th Grade	75-Middle School	08-Physical Education	105-Maintenance
51-Food Service			091-PA CARES	15-5th Grade	95-Senior High	09-Family/Consumer Science	109-Personnel
71-Payroll			092-Perf Incent	18-Kindergarten		11-Math	110-Curriculum
			093-Impact Grant	20-Middle School		12-Music	112-Alternative Ed
			101-FR Adult School	22-Grade 6		13-Science	115-Heritage
			103-Deer Valley	23-Grade 7		15-Social Studies	117-Sloan
			104-Hometown High Q	24-Grade 8		16-Tech/Comp	119-Newlonsburg
			205-Read to Succeed	30-Senior High		18-Other Subjects	175-Middle School
			212-PA Account			25-Performing Arts	195-Senior High
			214-Dual Enroll			32-Creative Arts	197-Counseling
			224-Best			40-Band	200-Induction
			341-CFG			45-Chorus	201-Act 48
			342-CFG			46-Math Comp	203-eAcademy
			360-Safe Schools			47-Science Comp	206-Teacher Grants
			415-Title I			48-Forensic Comp	500-Technology
			433-Title II-Imp			49-Enviro Comp	632-Safety
			530-Access			50-FBLA	
			537-IDEA			70-Baseball	
						71-Basketball	
						72-Football	
						73-Soccer	
						74-Softball	
						75-Swimming	
						76-Tennis	
						77-Track/Field	
						78-Volleyball	
						79-Wrestling	
						80-Golf	
						81-Cross Country	
						82-Cheerleading	
						83-Lacrosse	

Accounting Code Description Summary

Function:

1000 Instruction

Instruction includes all those activities dealing directly with the interaction between teachers and students and related costs (*), 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 through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.), which assist, in the instructional process.

(*) Related costs include instructional expenditures for salaries, in-service training expense, contracted services, travel expenses, equipment rental, supplies, books, maintenance costs directly attributable to instructional equipment and other expenses such as sabbatical leaves.

2000 Support Services

Support Services are those services, which provide administrative, technical (such as guidance and health), and logical 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.

3000 Operation of Non-instructional Services

Operations of non-instructional services are those activities concerned with providing non-instructional services to students, staff or the community.

4000 Facilities Acquisition, Construction, and Improvement Services

Facilities acquisition, construction and improvement services 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.

5000 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 debt service payments (principal and interest) and transfers of monies from one fund to another. (Other financing uses represent expenditures in the debt service fund)

5900 Budgetary Reserve

Budgetary reserve is not an expenditure function or account. It is strictly a budgetary account.

In addition to the appropriations, which are made to each of the functions, 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.

Accounting Code Description Summary

Object:

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.

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 the amount. Such payments are fringe benefit payments; and, while not paid directly to employees, are part of the cost of personnel services.

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, and tax collectors.

400 Purchased Property Services

Services purchased to operate, repair, maintain, and rent property owned and/or used by the LEA. Persons other than LEA employees perform these services.

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.

600 Supplies

Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrication or incorporation into different or more complex unit or substances.

700 Property

Expenditures for the acquisition of fixed assets/capital assets, including expenditures for land and existing buildings and improvements of grounds; initial equipment; additional equipment; and replacement of equipment.

800 Other Objects

Amounts paid for goods and services not otherwise classified in objects 100 through 700.

900 Other Financing Uses

This series of codes is used to classify transactions which record redemption of principal on long-term debt, authority obligations, and fund transfers.

Section F

Object Dimension

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

100 PERSONNEL SERVICES – SALARIES

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

110 OFFICIAL / ADMINISTRATIVE

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

111 Regular Salaries

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

112 Temporary Salaries

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

113 Overtime Salaries

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

114 Sabbatical Leave

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

115 Termination or Leave Payout Salaries

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

116 Employee Insurance Opt Out

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

120 PROFESSIONAL – EDUCATIONAL

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

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.)**

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.)**

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 nonmanual. **(Sub-accounts for object 150 follow the same breakout as object 110).**

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).**

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).**

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 or 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: Retiree benefits 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 or employees now retired as an employee benefit.

212 Dental Insurance

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

216 Prescription Insurance

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

219 Other Group Insurance

The LEA's share of other group insurance coverage offered to current employees or employees now retired 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 RETIREMENT CONTRIBUTIONS

The full employer's share of retirement contributions paid to the Public School Employee's Retirement Board. Do not record contributions to any other retirement plan to this object. Record these payments to object 290.

240 TUITION REIMBURSEMENT

Amounts reimbursed (or paid directly) by the LEA to any employee qualifying for tuition reimbursement based upon LEA tuition reimbursement policy.

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 by the LEA to provide benefits for its current or retired employees by an LEA that is self-insured. **Note: Retiree benefits 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 or employees now retired for whom benefits are paid.

272 Self-Insurance Dental Benefits

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

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 or employees for whom benefits are paid.

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 for whom benefits are paid.

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 or employees now retired for whom benefits are paid.

276 Self-Insurance Prescription Benefits

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

279 Self-Insurance Other Benefits

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

280 OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Expenditures by the LEA for retiree's Health and other post employment benefits in accordance with GASB #45.

281 OPEB for Cost of Retiree's Health Benefits

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

282 OPEB for Retiree's Costs Other Than Health Benefits

Amounts paid by the LEA to provide benefits other than health to retiree's 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. Record the cost for contributions to a 403(b) plan, and contributions to retirement plans other than PSERS here.

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.)

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.

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 and contracted instructional services. (Expenditures should not be recorded to this account but rather to one of the sub-accounts listed below.)

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

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

323 Professional Educational Services – Other Educational Agencies

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

324 Professional Educational Services – Employee Training and Development Services

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

329 Professional Educational Services – Other

Record here expenditures for consultants 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 a professional service 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.

350 SECURITY / SAFETY SERVICES

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

390 OTHER PURCHASED PROFESSIONAL AND TECHNICAL SERVICES

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

400 PURCHASED PROPERTY SERVICES

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

410 CLEANING SERVICES

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

411 Disposal Services

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

412 Snow Plowing Services

Expenditures for snow removal not provided by LEA personnel.

413 Custodial Services

Expenditures for custodial services contracted with an outside contractor.

414 Lawn Care Services

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

415 Laundry, Linen Services and Dry Cleaning

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

420 UTILITY SERVICES

Utility services other than communication services. (Expenditures may be charged to the following sub-accounts, if the breakout is desired by the LEA.)

421 Natural Gas

Expenditures for gas utility services (other than heating and air conditioning) from a private or public utility. (Expenditures for gas used for heating and air conditioning purposes are recorded in energy account 621.)

422 Electricity

Expenditures for electric utility services (other than heating and air conditioning) from a private or public utility. (Expenditures for electricity used for heating and air conditioning purposes are recorded in energy account 622).

423 Bottled Gas

Expenditures for bottled gas (propane) for uses other than heating and air conditioning. (Expenditures for bottled gas used for heating and air conditioning purposes are recorded in energy account 623.)

424 Water / Sewage

Expenditures for water and sewage utility services.

430 REPAIRS AND MAINTENANCE SERVICES

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

431 Repairs and Maintenance Services of Buildings

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

432 Repairs and Maintenance Services of Equipment

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

433 Repairs and Maintenance Services of Vehicles

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

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

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

440 RENTALS

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

441 Rental of Land and Buildings

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

442 Rental of Equipment

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

443 Rental from Capital Subsidy – Intermediate Unit Leases (State Supported)

Expenditures for lease payments for which the intermediate unit received capital subsidy from the Commonwealth of PA as recorded in Account 7130, Capital Subsidy.

444 Rental of Vehicles

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

448 Lease / Rental of Hardware and Related Technology Services

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

449 Other Rentals

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

450 CONSTRUCTION SERVICES

Expenditures for constructing, renovating and remodeling paid to contractors.

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.

500 OTHER PURCHASED SERVICES

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

510 STUDENT TRANSPORTATION SERVICES

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

511 Student Transportation Services From Another LEA Within The State

Payments to another LEA within the state for the purpose of transporting pupils to and from school and / or school related activities.

512 Student Transportation Services from Another LEA Outside the State

Payments to another LEA outside the state for transporting pupils to and from school and / or school related activities.

513 Contracted Carriers

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

514 Board and Lodging in Lieu of Transportation

Payments for board and lodging in lieu of transportation.

515 Public Carriers

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

516 Student Transportation Services From The IU

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

519 Student Transportation Services From Other Sources

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

520 INSURANCE – GENERAL

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

521 Fire Insurance

Expenditures for fire insurance premiums covering the loss of LEA property from fire, including costs for appraisals of school property for fire insurance purposes. Also,

record fire loss expenditures made in lieu of fire insurance. (Section 2561 requires separate reporting of fire insurance premiums.)

522 Automotive Liability Insurance

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

523 General Property and Liability Insurance

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

524 Other Pupil Transportation Insurance

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

525 Bonding Insurance

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

529 Other Insurance

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

530 COMMUNICATIONS

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

Expenditures for printed announcements in professional periodicals and newspapers or announcements broadcast by way of radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment and sale of property.

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 affect 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 for educational services provided to students attending the charter school. Include in this object payments to charter schools via deductions from subsidy payments.

563 Tuition to Nonpublic Schools

Expenditures for services rendered by private schools.

564 Tuition to Area Vocational Technical Schools

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

Payments for students attending Approved Private Schools

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. (Expenditures may be charged to the following sub-accounts, if the breakout is desired by the LEA.)

571 Food Service Management – Food Costs

Expenditures for food costs paid to a food service management company. If a flat fee per meal served is charged, use this account. However, if each element of cost is detailed by the food service company, 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.

580 TRAVEL

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

590 MISCELLANEOUS PURCHASED SERVICES

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

591 Services Purchased Locally

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

592 Services Purchased From Another LEA Within The State

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

593 Services Purchased From Another LEA Outside The State

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

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

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

595 Intermediate Unit Payments by Withholding

Amounts withheld from your Basic Education Funding for general operating support of your intermediate unit.

596 Direct Payments to Intermediate Units

Payments made directly to your intermediate unit for general operating support. This object code should not be used for contracted educational services.

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

Expenditures for Institutionalized children's program 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. (A more specific classification is achieved by identifying the function chargeable.)

618 Administrative Software, Licensing Fees And Supplies

This category includes the purchase or licensing of software to support the operating system, as well as, application software, whether over the Internet, on CD-ROM or diskette. Software expenditures include the purchase price as well as licensing fees, annual upgrades / maintenance fees for proprietary software and related software support costs required to run operating systems, language processors, database management, communication handlers, and other specialized software. Do not include the cost of "instructional" software here. Instructional software and related licensing fees should be recorded to object 650.

Note: Do not record software / licensing fees incurred for purchases with useful lives that extend beyond a single reporting period. Such purchases should be recorded to the appropriate 700 object code.

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 (used for heating and air conditioning purposes) from a private or public utility. (Expenditures for gas used for purposes other than heating and air conditioning are recorded in utility account 421.)

622 Electricity

Expenditures for electric utility service (used for heating and air conditioning purposes) from a private or public utility company. (Expenditures for electricity used for purposes other than heating and air conditioning are recorded in utility account 422.)

623 Bottled Gas

Expenditures for bottled gas (propane) used for heating and air conditioning purposes. (Expenditures for bottled gas used for purposes other than heating and air conditioning are recorded in utility account 423.)

- 624 Oil**
Expenditures for bulk oil purchases normally used for heating and air conditioning.
- 625 Coal**
Expenditures for raw coal purchases normally used for heating and air conditioning.
- 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 (not for heating purposes). **Purchases for your contracted carrier should be charged to object code 513, Contracted Carriers.**
- 628 Steam**
Expenditures for steam (used for heating and air conditioning purposes) from a private or public utility company.

630 FOOD

Expenditures for food used in the school Food Service Program and other programs that allow food expenditures. (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 food / refreshments purchased for in-service, motivational or award meetings.

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, and monitor stands. Include expenditures associated with educational software; such as books and periodicals on videotapes, CD-ROMS, and audio CD's. Include all on-line course work, reference materials and educational services, such as Scholastic or Classroom Connect, to this object code. Also, record all software licensing fees and related costs incurred to acquire the materials in this category.

Note: Do not record software / licensing fees incurred for purchases with useful lives that extend beyond a single reporting period. Such purchases should be recorded to the appropriate 700 object code.

700 PROPERTY

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

710 LAND AND IMPROVEMENTS

Expenditures for the purchase of land, land improvements and related professional services. Purchases of air rights, mineral rights and the like are recorded here.

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

720 BUILDINGS

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

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

740 DEPRECIATION

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

741 Non-federally Funded Food Service Depreciation

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

742 Federally Funded Food Service Depreciation

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

749 Other Depreciation Or Use Charges

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

750 EQUIPMENT – ORIGINAL AND ADDITIONAL

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

751 Non-Capital Equipment – Original and Additional

Record to this object code equipment expenditures that have a useful life that extends beyond the current fiscal period but does not meet your School's Board-approved capitalization policy.

752 Capital Equipment – Original and Additional

Record to this object code equipment expenditures that have a useful life that extends beyond the current fiscal reporting period, and meets the LEA's Board-approved capitalization policy.

757 “Non-Capital” End User Equipment And Related Hardware / Software Purchases – Original

This category includes expenditures associated with the original purchase of electronic information systems equipment and software with useful lives that extend beyond the current reporting period and that have an original cost that does not meet or exceed the LEA's established capitalization policy. This equipment is frequently portable, although some items like televisions may be semi-permanently fastened to ceiling mounts. The equipment is NOT built into the building. For example, an intercom speaker is often built into the wall and is “infrastructure.” An external audio or computer speaker is end-user equipment, a server is “infrastructure,” and a classroom computer is end-user equipment.

Specific examples of end-user equipment include computers and peripherals (that is, computers, printers and scanners); data storage and backup systems; audio / video equipment (such as, television, VCR, DVD player, CD player, tape recorder, external speakers, camcorder and video camera); projection systems (that is, overhead projectors, video / data projectors and CD panels); personal data devices (such as, palm pilots and pagers; and telephone equipment (such as, telephones, fax machines and cordless telephones).

758 “Capitalized” End User Equipment And Related Hardware / Software Purchases - Original

Record to this object items described in Account #757, above, that have a useful life extending beyond the current fiscal period and meeting 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. (Do not record to this object category.)

761 Non-Capital Equipment Replacement

Record to this object code equipment expenditures that have a useful life that extends beyond the current fiscal period but does not meet your School’s Board-approved capitalization policy.

762 Capital Equipment Replacement

Record to this object code equipment expenditures that have a useful life that extends beyond the current fiscal reporting period, and meets the LEA’s Board-approved capitalization policy.

767 “Non-Capital” End User Equipment and Related Hardware and Long-Term Software Purchases and Upgrades / Replacements

This category includes expenditures associated with the replacement or upgrade of electronic information systems equipment or software used by students, teachers and the remaining LEA staff. See object code 757 for further explanation and examples of the type of expenditures / expenses to be recorded to this object code.

768 “Capital” End User Equipment and Related Hardware and Long-Term Software Purchases and Upgrades / Replacements

Record to this object items described in Account #767, above, that have a useful life extending beyond the current fiscal period and meeting the LEA’s Board-approved capitalization policy.

770 AMORTIZATION EXPENSE

The portion of the cost of an intangible asset that is charged as an expense during a particular period (e.g. Bond Issuance Cost).

780 INFRASTRUCTURE ASSETS

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

781 Non-technology Infrastructure assets

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

788 Technology Infrastructure

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

790 OTHER PROPERTY

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

800 OTHER OBJECTS

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

810 DUES AND FEES

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

820 CLAIMS AND JUDGMENTS AGAINST THE LEA

Expenditures from current funds for all claims and judgments 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.

830 INTEREST

Expenditures for interest on notes, bonds and lease-purchase agreements. (Charges may be recorded to the following sub-accounts, if the breakout is desired by the LEA.)

831 Interest – Loan and Lease-Purchase Agreements

Expenditures for interest on loans and lease-purchase agreements.

832 Interest – Serial Bonds

Expenditures for interest on bonds as it becomes due.

833 Interest – Revenue/Tax Anticipation Loans

Expenditures for interest on revenue/tax anticipation loans.

839 Interest – Other Obligations

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

840 CONTINGENCY

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

850 Unassigned**860 GRANTS 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.)

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 function 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 and loans and lease-purchase agreements. (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 loans and lease-purchase agreements.

912 Serial Bonds – Principal Payments

Outlays for redemption of the principal of serial bonds.

919 Other Obligations – Principal Payments

Outlays for redemption of the principal for obligations not included elsewhere in the 910 series of accounts.

920 AUTHORITY OBLIGATIONS

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.

930 FUND TRANSFERS

Includes all interfund and intrafund transfers of money. All intrafund transfers must be eliminated for external financial reporting purposes.

931 Capital Reserve Fund Transfers Applicable to Section 690 or 1850 of the Public School Code

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 Act 145 of 1943 (Section 1431)

Transfers of money from the General Fund to a Capital Reserve Fund (Fund 32) established under the provisions of Act 145 of 1943 (Purdons 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 from the General Fund 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

Transfers of money from one fund to another other than transfers to a capital reserve fund or athletic fund. (Include all operating transfers. Do not include residual equity transfers.)

940 TRANSFERS TO COMPONENT UNITS

Transfers of money from the primary government to the component unit of the primary government. Component units are other legally-separate entities that meet the definition of a component unit as defined by Governmental Accounting Standards Board Statement #14. **The Commonwealth of PA is not the primary government of any LEA in PA.**

950 TRANSFERS TO PRIMARY GOVERNMENT

Transfers of money from the component unit to the primary government. Component units are other legally-separate entities that meet the definition of a component unit as defined by Governmental Accounting Standards Board Statement #14. **The Commonwealth of PA is not the primary government of any LEA in Pennsylvania.**

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.**

BUILDING	BATCH NUMBERS	REPORT FORMAT
SENIOR HIGH	7000 THRU 7020	
Val Susa/Ron Suvak	7000-7017	00010 HIGHSC
MIDDLE SCHOOL	7021 THRU 7040	
Mary Ann Fisher/Chris Kelly	7021	00010 MIDDLE
	7022	
HERITAGE	7041 THRU 7055	
Alice Lapaglia/Tina Gillen	7041	00010 HERITA
SLOAN	7056 THRU 7070	
Bonnie Schmidt/Tina Burns	7056-7057	00010 SLOAN
NEWLONSBURG	7071 THRU 7085	
Joan Dierdorf/Judy Morrison/Tina Gillen	7071	00010 NEWLON
GUIDANCE/HEALTH	7086 THRU 7095	
Allan Mikach	7086	00010 COUNS
	7087	00010 HEALT
TRANSPORTATION	7096	
Linda Miller	7096	00010 TRANSP
SPECIAL PUPIL SVCS	7097 THRU 7110	
Judy Devola/Rich Regelski	7097	00010 SPECBU
IDEA	7098	00010 IDE537
ATHLETIC DEPT.	7111 THRU 7120	
Sandy Perry/Zach Kessler	7111-7120	00029 ATHBUD
PERSONNEL	7121	
Colleen Horn/Charlie Koren	7121	00010 000109
TITLES	7122	00010 TIT416, 00010 TIT434
Karen Cadwell/Shelley Shaneyfelt	7122	
CURRICULUM/ESL	7123 THRU 7125	
Karen Cadwell/Shelley Shaneyfelt	7123	00010 000110
	7124	00010 ESL
BUSINESS OFFICE	7126 THRU 7131	
Jon Perry	7126-7130	NONE
SUPERINTENDENT/BOARD SVS	7132-7133	
Karen Cadwell/Dr. D'Arcangelo	7132	00010 000102
TECHNOLOGY	7134 THRU 7140	
Frank Muto	7134	00010 DATAPR
Technology Budget	7135	00012 TEC600
COMMUNITY SERVICES	7141	
Karen Cadwell/Shelley Shaneyfelt	7141	00010 000106
MAINTENANCE	7142-7143	
Jane Samluk/Dennis Majewski	7142	00010 MAINTE
Capital Budget	7143	00022 CAP564
STAFF DEVELOPMENT	7200	
Colleen Horn/Charlie Koren	7200	00010 STFDEV

Schedule of Contracts and Agreements

(for which payments will be made without a purchase order)

Contractual Agreements

Tax collection fees	District physician
District dentist	Audit fees
Commercial insurance premiums	Legal fees
Security fees	

Leases & Equipment Maintenance

Debt service payments	Equipment leases
Copier maintenance	Software maintenance
Contracted transportation	Towing charges
Postage meter updates	Repair service

Utilities & Building Services

Telephone	Natural gas
Electric	Water/Sewer
Boiler testing	Water & air testing
Maintenance contracts	Refuse services

Mandated Services

Intersystem charges, tuitions	Court placed tuitions
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Labor Agreements and Payroll

Employee medical insurance	Workers compensation
Unemployment charges	Payroll deductions
Approved travel	Employment clearances
Approved memberships	

Pre-Approved Expenses

Workshops related	Honorariums
Expense reimbursements	Legal & Classified ads
Athletic tournaments	Subscription renewals

FRANKLIN REGIONAL SCHOOL DISTRICT
3210 School Road
Murrysville, PA 15668

GENERAL BID AND QUOTATION CONDITIONS

Sealed bids are requested for **General Supply, Art (elem/sec), Science (Elem, MS, SH), Custodial Supply, Family & Consumer Science, Audio Visual, Data Processing, Physical Education/Athletics/Medical Supplies & Music/Formalwear** subject to the following conditions:

1. The Board of School Directors of Franklin Regional School District reserves the right to accept or reject any or all bids and to accept or reject any single or group of items for which prices are submitted.
2. The said Board reserves the right to award contracts for each item or group of items.
3. The Board of School Directors of Franklin Regional School District reserves the right to cancel all bid items not delivered to the school buildings designated on or before September 1, 2012.
4. The use of a name or number of any manufacturer is for the purpose of clarification and identification only and does not signify a preclusion of other manufacturers, but it is agreed that all articles shall be equal in quality, size, and/or units to those specified, regardless of any trade or manufacturer's name, and shall meet the specifications of the Board of School Directors of the Franklin Regional School District. Please mark each page of your bid with the name of your company to properly identify your bids at award time.
5. Firms wishing to submit a sample item are requested to forward said item or items to the Business Office.
- 5b. **ALL VENDORS BIDDING AN ALTERNATE BRAND NAME FOR SPORTS UNIFORMS MUST SUBMIT A SAMPLE WITH THE BID. THESE SAMPLES WILL BE RETURNED BY THE DISTRICT IF REQUESTED.**
- 5c. Catalogs are greatly welcomed. When referencing an alternate, must list page number and item number.
6. The said Board has the authority and power to reject any and all materials furnished if, in the Board's opinion, they do not comply and conform with requirements set up in the specifications or equal in all respects the samples submitted. The Board of School Directors' decision shall be final without exception or appeal, and any materials or articles shall be removed from the premises at the expense of the bidder.
7. Items are to include freight if applicable. **The District will not accept bids that included shipping as an additional cost and will not pay if added to invoicing.**
- 7a. **Unit price MUST reflect hazardous delivery charges. The District will NOT pay for additional hazardous delivery charges.**

- 7b. The District will **NOT** accept any remanufactured, OEM'S, or generic toner cartridges.
8. If a specific brand name is stated for the item and is written as No Substitutes, **NO SUBSTITUTES OR ALTERNATES WILL BE ACCEPTED.** Any alternate or substitute discovered at the time of delivery will be returned at the expense of the vendor.
9. The District will **NOT** accept bids that stipulate minimum order amounts.
- 10a. All items must be delivered to the said Board by the bidder.
- 10b. Deliveries are to be made to various locations specified on the purchase order. This address must appear on all packages exactly as it appears on the purchase order. All invoices **MUST** reflect the purchase order number.
- 10c. **All items are to be bid with the understanding that purchase orders will be issued in June 2012 and delivery to the school shall take place between July 16, 2012 and September 1, 2012.**
- 10d. Furniture or larger equipment deliveries must be scheduled with the maintenance department at (724) 327-5456 ext. 5030. The successful bidder must assemble all furniture and equipment.
- 10e. **All vendors should supply their email address. Each school year, the District plans to email vendors when they can access the website to print bids.**
11. The bidder is to include with his bid any description, literature or specifications, or a letter indicating reference catalog in which items are found.
12. If the bidder wishes to offer a discount, the discount must be shown for **each** item and **not** on the basis of the whole order.
13. All applicable laws shall be deemed to be a part of these specifications and shall be read and enforced as though they were included.
14. The School District requires as a condition of purchase of any product, chemical, formulation or material that MSDSs and product labels be provided, these MSDSs and labels must be consistent with Pennsylvania P.L. 734, No. 159 and OSHA 29CFR 1910.1200 requirements.
15. In accordance with Pennsylvania Antbid-Rigging Act, **all** bidders are required to submit the attached Non-Collusion Affidavit with their bid, executed by the proper authority. Bids will not be accepted without the submission of this form.
16. Bids will be received until **12:00 p.m. on Friday, February 10, 2012** and said bid prices must be effective until September 15, 2012. No bid may be withdrawn before that date.

- 17. Bids shall be mailed to Karen Cadwell, Board Secretary, 3210 School Road, Murrysville, PA 15668. **All bids are to be enclosed in a sealed envelope, marked plainly on the outside of the envelope with the bidder's name, address, and the bid name in which vendor is bidding.**
- 18. Bids will be opened and referred to the Administration for review on Friday, February 10, 2011 at 12:01 p.m. in the District's Administrative Offices. All bidders and the public are welcome to attend.
- 19. Bidders are to use enclosed forms, except those firms, which utilize electronic processing equipment. Blank pages need not be returned. Bid conditions must be completed and notarized.
- 20. Invoices shall be sent directly to the District's Accounts Payable Office. Separate invoices shall be rendered for each delivery. The District retains the right to make payment only after the entire purchase order has been completed and all items have been satisfactorily received. **The District cannot process any payment before September 2012.**

Franklin Regional School District
Karen Cadwell, Secretary
Board of School Directors
3210 School Road
Murrysville, PA 15668
Phone: (724) 327-5456 ext. 7620

Firm _____ Total Quotation _____
Address _____ Date _____

Submitted by _____ Signature _____
Title _____
Bid Prepared by _____
Phone No# _____
Fax No# _____
Email Address _____

bidsinfo\conditionsforblgdgds

NON-COLLUSION AFFIDAVIT

Contract/Bid No. _____

State of _____ :

:s.s.

County of _____ :

I state that I am _____ of _____
(Title) (Name of my firm)

and that I am authorized to make this affidavit on behalf of my firm, and its owners, directors, and officers. I am the person responsible in my firm for the price(s) and the amount of this bid.

I state that:

- (1) The price(s) and amount of this bid have been arrived at independently and without consultation, communication or agreement with any other contractor, bidder, or potential bidder.
- (2) Neither the price(s) nor the amount of this bid, and neither the approximate price(s) nor approximate amount of this bid, have been disclosed to any other firm or person who is a bidder or potential bidder, and they will not be disclosed before bid opening.
- (3) No attempt has been made or will be made to induce any firm or person to refrain from bidding on this contract, or to submit a bid higher than this bid, or to submit any intentionally high or noncompetitive bid or other form of complementary bid.
- (4) The bid of my firm is made in good faith and not pursuant to any agreement or discussion with, or inducement from, any firm or person to submit a complementary or other noncompetitive bid.
- (5) _____, its affiliates, subsidiaries, officers,
(Name of my firm)
directors, and employees are not currently under investigation by any governmental agency and have not in the last four years been convicted or found liable for any act prohibited by State or Federal law in any jurisdiction, involving conspiracy or collusion with respect to bidding on any public contract, except as follows:

NON-COLLUSION AFFIDAVIT
PAGE TWO

I state that _____ understands and acknowledges
(Name of my firm)
that the above representations are material and important, and will be relied on by
_____ in awarding the contracts(s) for which this
(Name of public entity)
bid is submitted. I understand any my firm understands that any misstatements in
this affidavit is and shall be treated as fraudulent concealment from
_____ of the true facts relating to the submission of bids
(Name of public entity)
for this contract.

(Name and Company Position)

**SWORN TO AND SUBSCRIBED
BEFORE ME THIS _____ DAY
OF _____, 20_____**

Notary Public

My Commission Expires

INSTRUCTIONS FOR NON-COLLUSION AFFIDAVIT

1. This Non-Collusion Affidavit is material to any contract awarded pursuant to this bid. According to the Pennsylvania Antibid-Rigging Act, 73 P.S. SS 1611 et seq., governmental agencies may require Non-Collusion Affidavits to be submitted together with bids.
2. This Non-Collusion Affidavit must be executed by the member, officer, or employee of the bidder who makes the final decision on prices and the amount quote in the bid.
3. Bid rigging and other efforts to restrain competition and the making of false sworn statements in connection with the submission of bids are unlawful and may be subject to criminal prosecution. The person who signs the Affidavit should examine it carefully before signing and assure himself or herself that each statement is true and accurate, making diligent inquiry, as necessary, of all other persons employed by or associated with the bidder with responsibilities for the preparation, approval or submission of the bid.
4. In the case of a bid submitted by a joint venture, each party to the venture must be identified in the bid documents, and an Affidavit must be submitted separately on behalf of each party.
5. The Term “complementary bid” as used in the Affidavit has the meaning commonly associated with that term in the bidding process, and includes the knowing submission of bids higher than the bid of another firm, any intentionally high or non-competitive bid, and any other form of bid submitted for the purpose of giving a false appearance of competition.
6. Failure to file an Affidavit in compliance with these instructions will result in disqualification of the bid.