

BUDGET PROCESS

WCASD

ADMINISTRATION

INSERVICE

November 2002

**WEST CHESTER AREA SCHOOL DISTRICT
2002-03 BUDGET**

2002-03 BUDGET CALENDAR

▪ 2002-03 Enrollment Projections	10/15/01
▪ Capital Plan Update	Property & Finance Committee
▪ 3-Year General Fund Forecast	11/19/01
	Property & Finance Committee
▪ 2002-03 Per Pupil Allocation Recommendation	12/10/01
▪ Board members begin discussions on 2002-03 Board Budget Goals	Property & Finance Committee
▪ Finalize 2002-03 Board Budget Goals	1/22/02 (Tuesday)
	Property & Finance Committee
▪ 2002-03 Curriculum Cycle Recommendations	2/19/02 - 4/15/02
	Joint Education Committee/ Property & Finance Committee
▪ Update of the Technology Plan	4/8/02
	Education Committee
▪ Develop 2002-03 Board Committee Goals	March - June
▪ Presentation of Preliminary Budget Proposal	4/15/02
	Property & Finance Committee
▪ Preliminary Adoption	4/22/02
	Board Meeting
▪ Public Hearing	5/6/02
	Special Board meeting required
▪ Board Budget Work Session	5/20/02
▪ Final Adoption	6/3/02
	Special Board meeting required
▪ Re-opened Budget & Re-adopted	7/29/02
	Special Board meeting required

MEMO from the Director of Business Affairs

WCASD
WCASD

Date: December 18, 2001

TO: All Principals

FROM: Suzanne K. Moore

2002-03 SCHOOL BUDGET PREPARATION

Enclosed are your budget preparation worksheets to be used when preparing and submitting your budget for the 2002-03 school year. Please submit the worksheets by WEDNESDAY, JANUARY 30, 2002 as follows:

Send Original To: Business Office (Suzanne Moore)

Make 2 Copies: - Keep 1 for your school file

Send 1 to the Superintendent

- **Enrollment Projections** - The district projected enrollment for 2002-03 school year is 11,499 and is distributed by school. (See attached projection schedule for 9/30/02 -- Enrollment by School and Grade Level.)
- **Budget Allocation** - The enrollment is weighted and multiplied by \$149.00 to determine the budget allocation distributed to each school. In addition, middle and high schools receive funding for Activity expenses (\$112,000 per high school and \$34,500 per middle school). Please see the attached Superintendent's Recommendation for the 2002-03 Per Pupil Allocation. The recommendation explains the changes to the per pupil allocation.
- **Weighting for Students** - Special Education students will continue to be weighted the same as regular education students for Per Pupil Allocation funding. If a building principal incurs costs for a special education student in excess of the cost of a regular education student, s/he should contact the Director of Special Education for help in funding the excess cost expenses out of her budget.

Based on historical trends, weighting at the elementary level will remain the same; the middle school level is down from 1.22 to 1.10; and the high school level is down from 1.36 to 1.27.

- **Aides** - Include aides, other than Special Education aides and classroom aides necessitated by class size exceeding Board Guidelines, in your school per pupil allocation budget. In the past years clerical help was added to the schools for computer technology, libraries, and elementary offices, thus greatly reducing the need for aides funded by the building budgets. Some examples of aides to be included in your per pupil allocation are playground, cafeteria coverage, and bus duty. The aides charged to your Per Pupil Allocation are included in your budget worksheet under Object Code 155. For the 2002-03 Budget, increase salaries by 4% and include an additional \$8,500 (per aide) for related benefits.

- **Teacher Coverage** - Each principal will be given budgeted funds to cover substitute days and extra duty blue time cards for professional staff. Please note there are exceptions, and they are: coverage for a teaching vacancy that has not been filled, teacher absence for illness/personal days, special education meetings, curriculum writing, teacher induction, summer programs, bus duty, and Federal funds from Central Office accounts. Teacher coverage funds for IST meetings and other special education needs will be in the Director of Special Education's budget. Teacher coverage funds for training/curriculum writing initiated by the Asst. Superintendent will be included in her budget. Teacher coverage funds for technology training are in the Director of Technology's budget.

The principals' budgeted funds for teacher coverage should be coded to:

	10
Substitute coverage:	01 - 1100 - 122 - 00 - 20 - 40 - xxx*
	10
Extra Duty Blue Time Cards:	01 - 1100 - 123 - 00 - 20 - 40 - xxx*

* We'll send out additional guidance and your allocated amounts for teacher coverage for the 2002-03 year at a later date.

- **Curriculum Proposals** - Starting in 2000-01 it was recommended that the buildings do NOT share in 25% cost of curriculum proposal costs. This will continue for the 2002-03 year.
- **New Initiatives and Requests for Additional Funding** - As a result of a reduction in the PPA factor, each building principal is permitted to submit justification for additional funding for new initiatives in his/her building. The Superintendent and Central Office Staff will evaluate the requests. Submit your requests for additional funding along with your budget worksheets.
- **Budget Preparation Worksheets** - The enclosed computer worksheets are for submitting your program budgets to the District Office. They are in the same format as previous years. The column description "Last Year Actual Expend" is the actual expenditures for the 2000-01 school year. "Current Year Adjusted Budget" column is the 2001-02 budget as revised. The "Current Year Exp and Encumbrance" column is the actual and encumbered expenses as of December 12, 2001.

Please remember to vertically total the "PROJ 1" (proposed budget) column by program (page total) and include a grand total on the last page. This grand total cannot exceed your budget allocation. All budget figures are to be in full dollars.

- **Duplicator/Copy Machines & Printing Costs** - Beginning in the 1997-98 year, we added two new budget codes under program 40:

10	
01-1100-442-20-40-xxx	Equipment Rental
10	
01-1100-550-20-40-xxx	Printing

For the 2002-03 budget, please continue to use these codes to budget for duplicator/copy machine leases and printing costs.

- **Equipment and Furniture** - Based on procedures that were developed in July 2000 (see attached), all cost center managers are required to complete a "General Fund Furniture and Equipment Purchases" Form for every budget code that includes a "700" object code. List all items with a cost over \$250. The form is included with this guidance.

- **Travel** - Provide a separate list along with your budget that includes 2002-03 travel, seminar, and conference plans as follows: specific conference or seminar name, location, person(s) attending, and cost. Travel budgets *must be justified* with this information.
- **Budget Narrative** - Along with your budget worksheets, please provide an outline including highlights of planned activities which are reflected in your expenditures. Emphasis should be on program modification, additions or deletions or special projects **AND** status quo operations.
- **Budget Meetings** - During the week of February 25th, the Superintendent along with the Central Office Staff will meet with each building principal to discuss his/her building budget.

Please call Suzanne Moore (7110) with any questions.

cc: Dr. Elko
Dr. Antonowich
Mr. Flamer
Mr. DiBartolomeo

GENERAL FUND FURNITURE AND EQUIPMENT PURCHASES PROPERTY REQUEST FORM

Building Location:

P - - - - -

\$0 TOTAL

- o The Purchasing Agent, Mrs. Bachtle, will review and give preliminary approval for the items listed on the "Property Request" form.
- o Mrs. Bachtle will submit lists of approved and unapproved items to the Superintendent for his final approval and signature. Upon approval, Mrs. Bachtle will send final approved "Property Request" forms back to the cost center managers.
- o Business Manager, Mrs. Moore, will make any necessary adjustments to the equipment budgets and enter them into the budget system. If an adjustment is needed to a principal's budget, Mrs. Moore will work with the principal to adjust the overall budget to equal the approved per pupil allocation amount.
- o During the year, cost center managers must attach the "Property Request" form to all furniture/equipment orders.
- o During the 2002-03, the Superintendent will review and approve all furniture and equipment purchases over \$250 that were not approved during the budget process.

WEST CHESTER AREA SCHOOL DISTRICT
2002-03 BUDGET

PROJECTED ENROLLMENT FOR SEPTEMBER 30, 2002

	<u>East Bradford</u>	<u>East Goshen</u>	<u>Exton</u>	<u>Fern Hill</u>	<u>Glen Acres</u>	<u>Hillsdale</u>	<u>M. C. Howse</u>	<u>Penn Wood</u>	<u>Starkweather</u>	<u>Westtown-Thornbury</u>	<u>Subtotal</u>	<u>Fugett M.S.</u>	<u>Peirce M.S.</u>	<u>Stetson M.S.</u>	<u>East H.S.</u>	<u>Henderson H.S.</u>	<u>Subtotal</u>	<u>TOTAL</u>
Spec. Ed.	11	25	0	1	1	4	10	9	0	7	68	4	5	19	17	12	57	125
K	94	68	130	49	93	67	76	67	86	63	793							793
1	102	74	141	53	101	72	83	72	93	68	859							859
2	76	85	111	73	89	66	71	76	97	58	802							802
3	81	86	126	77	73	75	93	83	95	77	866							866
4	92	77	115	89	79	89	67	86	79	61	834							834
5	93	107	114	88	78	100	102	97	97	67	943							943
6												306	320	261			887	887
7												325	349	268			942	942
8												307	336	285			928	928
9															439	558	997	997
10															444	494	938	938
11															363	439	802	802
12															343	440	783	783
TOTAL	549	522	737	430	514	473	502	490	547	401	5165	942	1010	833	1606	1943	6334	11499

WEST CHESTER AREA SCHOOL DISTRICT

2002-03 TENTATIVE BUDGET ALLOCATION

SUMMARY

<u>GRADES</u>	<u>PROJECTED ENROLLMENT</u>	<u>WEIGHTING FACTOR</u>	<u>WEIGHTED ENROLLMENT</u>
K	793	0.50	396.5
1-5	4372	1.00	4372.0
6-8	2785	1.10	3063.5
9-12	3549	1.27	4507.2
TOTAL	<u>11499</u>		<u>12339.2</u>

PER PUPIL ALLOCATION X \$149.00

EDUCATION BUDGET ALLOCATION \$1,838,545

FIXED ACTIVITY EXPENSES \$327,500

2002-03 TENTATIVE BUDGET ALLOCATION \$2,166,045

TOTAL 2002-03 BUDGET ALLOCATION \$2,166,045

**WEST CHESTER AREA SCHOOL DISTRICT
2002-03 BUDGET**

PER PUPIL ALLOCATION

		<u>SCHOOL BUILDING BUDGETS</u>			
		<u>ELEMENTARY</u>	<u>MIDDLE</u>	<u>HIGH</u>	<u>TOTAL</u>
1100 INSTRUCTION					
100	SALARIES	10,021	5,500	-	15,521
300	PROFESSIONAL/TECHNICAL SERVICES	-	300	-	300
400	PURCHASED PROPERTY SERVICES				
	REPAIR/MAINTENANCE	26,336	11,705	10,150	48,191
	EQUIPMENT RENTAL	83,537	66,639	96,000	246,176
	TOTAL 400	109,873	78,344	106,150	294,367
500	OTHER PURCHASED SERVICES				
	CONTRACTED CARRIERS	-	750	4,050	4,800
	COMMUNICATIONS	9,640	300	-	9,940
	PRINTING	10,950	6,450	30,170	47,570
	TRAVEL	5,700	6,354	2,565	14,619
	TOTAL 500	26,290	13,854	36,785	76,929
600	SUPPLIES				
	GENERAL SUPPLIES	269,668	88,725	102,025	460,418
	BOOKS/PERIODICALS	133,610	54,085	72,634	260,329
	TOTAL 600	403,278	142,810	174,659	720,747
700	PROPERTY				
	EQUIP ORIGINAL	11,008	13,015	22,750	46,773
	EQUIP REPLACEMENT	1,855	4,130	7,500	13,485
	TOTAL 700	12,863	17,145	30,250	60,258
800	DUES/FEES	3,100	2,145	3,250	8,495
TOTAL 1100		565,425	260,098	351,094	1,176,617
1200 SPECIAL PROGRAMS					
300	PROFESSIONAL/TECHNICAL SERVICES	-	-	-	-
400	REPAIR/MAINTENANCE	-	-	500	500
500	OTHER PURCHASED SERVICES				
	CONTRACTED CARRIERS	-	500	-	500
	COMMUNICATIONS	-	-	-	-
	TRAVEL	-	-	500	500
	TOTAL 500	-	500	500	1,000
600	SUPPLIES				
	GENERAL SUPPLIES	450	3,945	9,000	13,395
	BOOKS/PERIODICALS	700	3,345	10,000	14,045
	TOTAL 600	1,150	7,290	19,000	27,440

**WEST CHESTER AREA SCHOOL DISTRICT
2002-03 BUDGET**

PER PUPIL ALLOCATION

		<u>SCHOOL BUILDING BUDGETS</u>			
		<u>ELEMENTARY</u>	<u>MIDDLE</u>	<u>HIGH</u>	<u>TOTAL</u>
700	PROPERTY				
	EQUIPMENT ORIGINAL	240	500	-	740
	EQUIPMENT REPLACEMENT	-	-	-	-
	TOTAL 700	240	500	-	740
800	DUES/FEES	-	-	100	100
TOTAL 1200		1,390	8,290	20,100	29,780
1300 VOCATIONAL EDUCATION					
300	PROFESSIONAL/TECHNICAL SERVICES	-	-	1,000	1,000
400	REPAIR/MAINTENANCE	-	5,500	3,050	8,550
500	OTHER PURCHASED SERVICES				
	CONTRACTED CARRIERS	-	-	2,000	2,000
	COMMUNICATIONS	-	200	-	200
	TRAVEL	-	2,900	7,500	10,400
	TOTAL 500		3,100	9,500	12,600
600	SUPPLIES				
	GENERAL SUPPLIES	-	29,591	45,940	75,531
	BOOKS/PERIODICALS	-	435	11,900	12,335
	TOTAL 600	-	30,026	57,840	87,866
700	PROPERTY				
	EQUIP ORIGINAL	-	4,100	5,000	9,100
	EQUIP REPLACEMENT	-	2,900	3,200	6,100
	TOTAL 700	-	7,000	8,200	15,200
800	DUES/FEES	-	560	2,370	2,930
TOTAL 1300		-	46,186	81,960	128,146
2100 PUPIL PERSONNEL					
300	PROF/TECH	-	100	1,800	1,900
400	PURCHASED PROPERTY SERVICES				
	REPAIR/MAINTENANCE	-	-	800	800
	RENTAL	-	-	4,680	4,680
	TOTAL 400	-	-	5,480	5,480
500	OTHER PURCHASED SERVICES				
	CONTRACTED CARRIERS	-	-	-	-
	INSURANCE	-	-	-	-
	COMMUNICATIONS	-	-	-	-
	PRINTING	-	-	3,900	3,900
	TRAVEL	-	1,600	4,050	5,650
	TOTAL 500	-	1,600	7,950	9,550

**WEST CHESTER AREA SCHOOL DISTRICT
2002-03 BUDGET**

PER PUPIL ALLOCATION

		<u>SCHOOL BUILDING BUDGETS</u>			
		<u>ELEMENTARY</u>	<u>MIDDLE</u>	<u>HIGH</u>	<u>TOTAL</u>
600	SUPPLIES				
	GENERAL SUPPLIES	2,850	1,344	7,300	11,494
	BOOKS/PERIODICALS	750	2,670	3,580	7,000
	TOTAL 600	3,600	4,014	10,880	18,494
700	PROPERTY				
	EQUIPMENT ORIGINAL	-	-	-	-
	EQUIPMENT REPLACEMENT	-	-	-	-
	TOTAL 700	-	-	-	-
800	DUES/FEES	200	185	440	825
TOTAL 2100		3,800	5,899	26,550	36,249
2200 SUPPORT INSTRUCTIONAL					
100	SALARIES	-	-	-	-
300	PROFESSIONAL/TECHNICAL SERVICES	-	-	4,000	4,000
400	PURCHASED PROPERTY SERVICES				
	REPAIR/MAINTENANCE	5,759	3,696	2,250	11,705
	TOTAL 400	5,759	3,696	2,250	11,705
500	OTHER PURCHASED SERVICES				
	CONTRACTED CARRIERS	-	-	-	-
	COMMUNICATIONS	-	200	1,000	1,200
	PRINTING AND BINDING	-	100	-	100
	TRAVEL	-	415	2,000	2,415
	TOTAL 500	-	715	3,000	3,715
600	SUPPLIES				
	GENERAL SUPPLIES	10,030	6,896	15,700	32,626
	BOOKS/PERIODICALS	46,015	27,270	27,100	100,385
	TOTAL 600	56,045	34,166	42,800	133,011
700	PROPERTY				
	EQUIP ORIGINAL	7,500	6,400	4,700	18,600
	EQUIP REPLACEMENT	1,320	2,000	3,500	6,820
	TOTAL 700	8,820	8,400	8,200	25,420
800	DUES/FEES	-	-	-	-
TOTAL 2200		70,624	46,977	60,250	177,851
2300 SUPPORT ADMINISTRATION					
100	SALARIES	-	-	-	-
300	PROFESSIONAL/TECHNICAL SERVICES	2,350	1,000	1,000	4,350

**WEST CHESTER AREA SCHOOL DISTRICT
2002-03 BUDGET**

PER PUPIL ALLOCATION

		<u>SCHOOL BUILDING BUDGETS</u>			
		<u>ELEMENTARY</u>	<u>MIDDLE</u>	<u>HIGH</u>	<u>TOTAL</u>
400	REPAIR/MAINTENANCE	6,000	600	1,403	8,003
	RENTAL	2,000	-	-	2,000
	TOTAL 400	8,000	600	1,403	10,003
500	OTHER PURCHASED SERVICES				
	COMMUNICATIONS	3,100	11,500	27,000	41,600
	PRINTING	4,400	2,000	-	6,400
	TRAVEL	10,900	11,500	14,500	36,900
	TOTAL 500	18,400	25,000	41,500	84,900
600	SUPPLIES				
	GENERAL SUPPLIES	8,250	46,615	39,500	94,365
	BOOKS/PERIODICALS	2,350	1,300	2,400	6,050
	TOTAL 600	10,600	47,915	41,900	100,415
700	PROPERTY				
	EQUIPMENT ORIGINAL	9,700	3,000	3,500	16,200
	EQUIPMENT REPLACEMENT	2,625	3,000	2,000	7,625
	TOTAL 700	12,325	6,000	5,500	23,825
800	DUES/FEES	6,025	4,450	3,800	14,275
	TOTAL 2300	57,700	84,965	95,103	237,768
2400 SUPPORT PUPIL HEALTH					
400	REPAIR/MAINTENANCE	320	300	700	1,320
500	OTHER PURCHASED SERVICES				
	PRINTING	150	250	1,000	1,400
	TRAVEL	-	-	1,200	1,200
	TOTAL 500	150	250	2,200	2,600
600	SUPPLIES				
	GENERAL SUPPLIES	9,590	3,172	7,600	20,362
	BOOKS/PERIODICALS	210	50	300	560
	TOTAL 600	9,800	3,222	7,900	20,922
700	EQUIPMENT ORIGINAL	300	275	500	1,075
	EQUIPMENT REPLACEMENT	1,000		3,000	4,000
	TOTAL 700	1,300	275	3,500	5,075
800	DUES/FEES	-	-	120	120
	TOTAL 2400	11,570	4,047	14,420	30,037
2900 OTHER SUPPORT SERVICE					
100	SALARIES	-	-	-	-
	TOTAL 2900	-	-	-	-

**WEST CHESTER AREA SCHOOL DISTRICT
2002-03 BUDGET**

PER PUPIL ALLOCATION

		<u>SCHOOL BUILDING BUDGETS</u>			
		<u>ELEMENTARY</u>	<u>MIDDLE</u>	<u>HIGH</u>	<u>TOTAL</u>
3200 STUDENT ACTIVITIES					
300	PROFESSIONAL/TECHNICAL SERVICES	-	27,437	30,800	58,237
400	PURCHASED PROPERTY SERVICES				
	REPAIR/MAINTENANCE	-	3,800	11,500	15,300
	RENTAL	-	-	200	200
	TOTAL 400	-	3,800	11,700	15,500
500	OTHER PURCHASED SERVICES				
	CONTRACTED CARRIERS	-	37,640	91,520	129,160
	COMMUNICATIONS	-	-	-	-
	PRINTING	-	-	5,500	5,500
	TRAVEL	-	-	7,600	7,600
	TOTAL 500		37,640	104,620	142,260
600	SUPPLIES				
	GENERAL SUPPLIES	-	32,903	63,715	96,618
	BOOKS/PERIODICALS	-	-	1,600	1,600
	TOTAL 600	-	32,903	65,315	98,218
700	EQUIPMENT ORIGINAL	-	-	-	-
	EQUIPMENT REPLACEMENT	-	-	3,000	3,000
	TOTAL 700	-	-	3,000	3,000
800	DUES/FEES	-	1,720	30,665	32,385
	TOTAL 3200	-	103,500	246,100	349,600
GRAND TOTAL					
		710,509	559,962	895,577	2,166,048

WCASD
WCASD

MEMO from the Director of Business Affairs

Date: October 24, 2002
TO: *Building Principals*
FROM: *Suzanne K. Moore*

TEACHER COVERAGE BUDGET

Listed below are your 2002-03 budgets for teacher coverage. Please add the amount to your building budget total. The Business Office will enter the coverage amount into your budget codes in the VAX System.

The total coverage amount was entered into your building budget code (1100-300 contracted services) for substitute teachers. If you want to reallocate a portion of this to include teacher coverages, just submit a budget transfer sheet to me. Should you have any questions, please do not hesitate to call me.

SKM/ed

cc: Dr. Elko

WEST CHESTER AREA SCHOOL DISTRICT				
2002-03 SCHOOL BUDGETS FOR TEACHER COVERAGE				
BUILDING	02-03 ENROLLMENT PROJECTIONS	COVERAGE FACTOR	TEACHER COVERAGE BUDGET	
HENDERSON	1,943	9.60	18,653	
EAST	1,606	9.60	15,418	
PEIRCE	1,010	7.25	7,323	
STETSON	833	7.25	6,039	
FUGETT	942	7.25	6,830	
M.C.HOWSE	502	5.10	2,560	
EXTON	737	5.10	3,759	
EAST GOSHEN	522	5.10	2,662	
FERN HILL	430	5.10	2,193	
GLEN ACRES	514	5.10	2,621	
WEST. THORNBURY	401	5.10	2,045	
PENN WOOD	490	5.10	2,499	
HILLSDALE	473	5.10	2,412	
EAST BRADFORD	549	5.10	2,800	
STARKWEATHER	547	5.10	2,790	
Total	11,499		80,603	

Technology Equipment and Technology Capital Projects Timeline

Elementary
Principals

Secondary
Principals

Supervisors

Psychologists,
Guidance Couns.,
Special Education

Project List
? - 1/15

Mr. Flamer

Mr. DiBart

Dr. Antonowich

Dr. Johnson

Technology Staff

Dr. Hewlett

Mr. Protzmann

Mrs. Moore

Approved
Project List
1/15-1/30

Final Board
Approved
Project List
6/25/01

Dr. June Garwin
Director of Technology
2/1-2/15

Equipment
Installed
9/15

Equipment
Delivered
8/15

April

-Bid Specs
-Purchase
Orders

Purchasing
Agent

Process
Purchase
Orders

Vendors

June (Budget Adoption)

2/15

Project List
for Utilities
Evaluation
2/15-2/28

Mr. Protzmann

Install
Utilities
9/1

Maintenance
Project
Budget
3/9

Mrs. Moore

2/15

Technology
Budget
2/15-2/28

Mrs. Moore

NOT FOR FURNITURE
ITEMS

WEST CHESTER AREA SCHOOL DISTRICT

EQUIPMENT REPLACEMENT - (OBJECT CODE 760)

NEW EQUIPMENT - (OBJECT CODE 750)

Page ____ of ____

(USE SEPARATE PAGE FOR EACH COMPANY IF APPLICABLE)

SHOW JUSTIFICATION BELOW

	SCHOOL YEAR F/Y	FUND	FUNCTION CODE	OBJECT CODE	LEVEL	PROGRAM	LOCATION
NAMZ:	01-02	GENERAL					
CODE:	1	01					
Estimated on hand 6-30-01	Quantity to Order	DESCRIPTION				List Price Per Unit	Extension
						TOTAL	

JUSTIFICATION:

COMPANY _____

ADDRESS _____

Employee Making Request

Principal or Director

BUDGET TRANSFERS

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

Budget transfers must be submitted on the Budget Transfer Form (150.2.1) to the Superintendent's Office. The Superintendent must approve all budget transfers before they are processed by the Business Office.

Budget transfers are to be submitted in even dollars. It is necessary to indicate what fifteen-digit code funds are to be transferred from and to what account they are to be transferred to (reference page 150.2.1). Transfers should only be made within a single location code and cannot be made from non-discretionary salary accounts. Transfers are not to be made during the first ninety days of the budget (Section 689(d) of Pennsylvania School Code). Please call the Business Manager for any questions regarding budget transfers.

A word of caution: Purchase orders, expense reports, warehouse requisitions, etc., may not be processed by the Business Office, if sufficient funds are not available in your line item budget, until transfers have been submitted and approved.

(MANAGER'S APPROVAL/DATE)

[illegible]

JUSTIFICATION:

MEMO from the Director of Business Affairs

WCASD
WCASD

Date: April 22, 2002
TO: All Principals, Supervisors, Managers & Directors
FROM: Suzanne K. Moore

Deadline for Year "1" Purchase Requests

The deadline for processing Year "1" purchase orders is May 10, 2002. Any purchase order received by the Business Office after this date will be returned to the sender. The Superintendent must approve any exceptions to this deadline.

End-of-Year Procedures: Purchase Order Receiving Copies & Expense Reports

The accounting policy of the West Chester Area School District is to charge expenses in the year incurred. Expenses are considered incurred when goods or services are actually received, not when they are ordered.

Therefore, please submit ALL Year "1" P.O. receiving copies (yellow) for Fund 01 and 02, and all expense reports to Accounts Payable by July 5, 2002.

- For completed P.O.s, mark "RECEIVED" on items you receive on or before June 30. show the date that the items were received, sign the "Receiving" copy, and return it to Accounts Payable (refer to Business Procedures Manual p. 220.1.1).
- To Cancel a P.O. or any item on the P.O., mark "Cancelled" on the receiving copy and return it to Accounts Payable. *The school or cost center manager is responsible for notifying the vendor of any cancelled items and/or cancelled P.O.s.*
- Mark "Re-encumber" on the receiving copy and return it to Accounts Payable for *items you do not receive by June 30 but expect to receive in the next fiscal year. Accounts Payable will charge these costs to your YEAR "2" budget.*
- *Purchase order receiving reports and expense reports received after July 5 will be charged to your 2002-03 budget (Year 2).*

Thank you for your cooperation with these procedures.

SKM/ed

WEST CHESTER AREA SCHOOL DISTRICT

April 24, 2002

MEMO TO: School Principals

FROM: Suzanne K. Moore
Director of Business Affairs

2001-02 Leftover Funds for "Carry Over" to 2002-03 Budget

This is the fourth year that you are permitted to take your "left-over" funds in your 2001-02 budget and designate those monies to be placed in your 2002-03 year budget account. These extra funds can be used to cover a large or unusual expense for next year. Basically, it is the principal's call on how the funds will be expended.

The Business Office needs to make the necessary accounting adjustments to the 2002-03 budget **BEFORE** it is adopted by the Board in June. To expedite this task, we are asking that you furnish us with the following information and return it to my office no later than Monday, May 6, 2002.

It is imperative that the designated savings that you anticipate for this year actually occur at year-end.

Anticipated Savings in 2001-02: (Total must be a minimum of \$1,000)

- Located in Acct: #1-01- _____ \$ _____
 - Located in Acct: #1-01- _____ \$ _____
 - Located in Acct: #1-01- _____ \$ _____
 - Located in Acct: #1-01- _____ \$ _____
- *Total Leftover Funds in 2001-02 \$ _____

MAKE YOUR TRANSFER TO ONE (1) ACCOUNT ONLY:

- Increase 2002-03 Acct: #2-01-1100-610- _____ \$ _____
- *Total Budget Increase in 2002-03 \$ _____

*The Leftover Savings Total **MUST EQUAL** the Total Budget Increase

Should you have any questions, please call me.

WEST CHESTER AREA SCHOOL DISTRICT

CHART OF ACCOUNTS

REVISED 3/30/01

Year	Fund	Function	Object	Level	Program	Location
<div></div>	<div></div> <div></div>	<div></div> <div></div> <div></div> <div></div>	<div></div> <div></div> <div></div>	<div></div> <div></div>	<div></div> <div></div> <div></div>	<div></div> <div></div> <div></div>

YEAR CODE

Year 0: 2000-01

Year 1: 2001-02

Year 2: 2002-03

Year 3: 2003-04

Year 4: 2004-05

Year 5: 2005-06

Year 6: 2006-07

Year 7: 2007-08

Year 8: 2008-09

Year 9: 2009-10

FUND CODE

01	Fund:	General Fund
02	Fund:	Technology Fund
03	Fund:	Special State Funds
22	Fund:	Capital Reserve Fund
29	Fund:	Athletic Fund
30	Fund:	Capital Project Fund
40	Fund:	Summer Tuition Program
		Summer Art
		Summer Science
		Summer Theater
		Summer Phys. Ed.
41	Fund:	Scholarships Partnerships
44	Fund:	Academic Testing
45	Fund:	Spark
46	Fund:	Language Art Grant
47	Fund:	Drug Free Program
48	Fund:	WCASD History
49	Fund:	Tapestry Grant
60	Fund:	Bond Fund - Roof & Energy
61	Fund:	Bond Fund - Asbestos
62	Fund:	Bond Fund - Land
73	Fund:	Goals 2000
74	Fund:	Extra Grants
76	Fund:	Title I
77	Fund:	Adult Basic Ed/GED
78	Fund:	143 Literacy
82	Fund:	Drug Free Program
87	Fund:	IDEA
90	Fund:	Title II Eisenhower
94	Fund:	Technology/Literacy
95	Fund:	Summer Youth Employment Program
96	Fund:	Title VI

FUNCTION CODES

FUNCTION DIMENSION

1000 *INSTRUCTION*

1100 REGULAR PROGRAMS - ELEMENTARY/SECONDARY

1200 SPECIAL PROGRAMS - ELEMENTARY/SECONDARY (summary only)

- 1210 CCIU Life Skills Support
 - 1211 Life Skills Support
- 1220 Sensory Support
 - 1221 Deaf/Hearing Impaired
 - 1224 Blind/Visually Impaired
 - 1225 Speech & Language Support
 - 1226 Severely Multi-handicapped
- 1230 Emotional Support
 - 1231 Emotional Support Public
 - 1233 Autistic Support
- 1240 Academic Support
 - 1241 Learning Disabled
 - 1243 Learning Support Gifted
- 1260 CCIU Physical Support
- 1270 Gifted and Talented
- 1280 Special Mixed
 - 1281 Early Intervention
- 1290 Other Services

1300 VOCATIONAL EDUCATION PROGRAMS (summary only)

- 1320 Marketing and Distributive Education
- 1340 Home Economics (Consumer Science) Education
- 1350 Industrial Arts (Tech Ed.) Education
- 1360 Business Education
- 1380 Trade & Industrial Education
- 1390 Other Vocational Education Programs

1400 OTHER INSTRUCT. PROGRAMS - ELEM./SEC. (summary only)

- 1410 Drivers' Education
- 1420 Summer School
- 1430 Homebound Instruction
- 1441 Tuition Incarcerated
- 1490 Additional Other Instructional Programs
 - 1491 Other Instructional Programs
 - 1492 Other Instructional Programs - Math
 - 1493 Other Instructional Programs - English
 - 1494 Other Instructional Programs - ESL
 - 1495 Other Instructional Programs - Pre-K, K, & 1st
 - 1496 Innovative Project

FUNCTION DIMENSION (continued)

<hr/> 1600 ADULT EDUCATION PROGRAMS (summary only) <hr/>	
	1610 Adult Vocational Education
	1614 Adult Basic Education GED
	1690 Other Adult Education Programs
	1691 ABE Instructional Services
<hr/>	
2000	<i>SUPPORT SERVICES (summary only)</i>
<hr/>	
2100 SUPPORT SERVICES - PUPIL PERSONNEL (summary only) <hr/>	
	2110 Supervision of Pupil Personnel Services
	2120 Guidance Services
	2121 Supervision of Guidance Services
	2130 Attendance Services
	2140 Psychological Services
	2150 Speech Pathology & Audiology Services
	2160 Social Work Services
	2170 Student Accounting Services
	2190 Other Pupil Personnel Services
<hr/>	
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF (summary only) <hr/>	
	2210 Director of Curriculum
	2220 Audiovisual Services
	2230 Educational Television Services
	2240 Computer-Assisted Instructional Services
	2250 School Library Services
	2260 Instructional & Curriculum Development Services
	2270 Instructional Staff Development Services
	2271 Instructional Staff Development
	2290 Other Instructional Staff Services
<hr/>	
2300 SUPPORT SERVICES - ADMINISTRATION (summary only) <hr/>	
	2310 Board Services
	2320 Board Treasurer Services
	2330 Tax Assessment & Collection Services
	2340 Staff Relations & Negotiations Services
	2350 Legal Services
	2360 Office of Superintendent Services (Exec. Dir.)
	2370 Community Relations Services
	2380 Office of the Principal Services
	2390 Other Administration Services
<hr/>	
2400 SUPPORT SERVICES - PUPIL HEALTH <hr/>	
	2420 Medical Services
	2430 Dental Services
	2440 Nursing Services
	2450 Non-public Health Services
	2490 Other Health Services

FUNCTION DIMENSION (continued)

2500 SUPPORT SERVICES - BUSINESS	
2530 Warehousing & Distributing Services	
2600 OPERATIONS & MAINTENANCE OF PLANT SERVICES	
2610 Supervision of Operations & Maint. Of Plant Services	
2620 Operations of Bldg. Services (inc. bldg. Rental & prop. Ins.)	
2700 STUDENT TRANSPORTATION SERVICES	
2750 Non-public Transportation	
2800 SUPPORT SERVICES - CENTRAL	
2810 Planning Research, Development & Evaluation Services	
2813 Evaluation	
2814 Planning Services	
2818 Technology Services	
2840 Data Processing Services	
2850 State & Federal Agency Liaison Services	
2900 OTHER SUPPORT SERVICES	
2990 Pass thru Funds	
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES (summary only)
3200 STUDENT ACTIVITIES	
3300 COMMUNITY SERVICES	
4000	FACILITIES ACQ., CONSTRUCTION & IMPROVE. SERVICES (summary only)
4100 SITE ACQUISITION SERVICES-Site IMPROVE. ORIGINAL & ADDIT.	
4200 SITE IMPROVEMENT SERVICES - REPLACEMENT	
4300 ARCH. & ENGRG. SERVICES/EDUC. SPEC. DEV. ORIGINAL & ADDIT.	
4400 ARCH. & ENGRG. SERVICES/EDUC. SPEC. IMPROVEMENTS	
4500 BUILDING ACQ. & CONST. SERVICES ORIGINAL & ADDIT.	
4600 BUILDING IMPROVEMENT SERVICES REPLACEMENT	

FUNCTION DIMENSION (continued)

5000 *OTHER FINANCING USES LEA (summary only)*

5100 DEBT SERVICES

5200 FUND TRANSFERS

5210 General Fund Transfers

5220 Special Revenue Fund Transfers

5230 Capital Projects Fund Transfers

5250 Food Service Fund Transfers

5260 Internal Service Food Transfers

5270 Trust & Agency Fund Transfers

5280 Activity Fund Transfers

5800 SUSPENSE ACCOUNT

5900 BUDGETARY RESERVE

OBJECT CODE

OBJECTION DIMENSION

100 *PERSONNEL SERVICES - SALARIES*

110 OFFICIAL/ADMINISTRATION

- 111 Regular Salaries
- 113 Overtime Salaries (Extra-Assign. Admin.)
- 114 Sabbatical Leave Admin.

120 PROFESSIONAL - EDUCATIONAL

- 121 Regular Salaries
- 122 Substitute Salaries
- 123 Extra-Assignment
- 124 Sabbatical Leave
- 125 Subject Chairpersons
- 126 Personal Day Pay
- 127 Retirement Severance
- 128 Homebound Instruction
- 129 Retirement Incentive

130 PROFESSIONAL - OTHER

- 131 Professional -Other
- 135 Supplemental Contracts

140 TECHNICAL

- 141 Regular Salaries
- 142 Temporary Salaries
- 143 Extra-Assignment

150 OFFICE/CLERICAL

- 151 Regular Salaries
- 152 Temporary Salaries
- 153 Overtime Salaries
- 154 Aides Salaries
- 155 Aides - School Budgets

160 CRAFTS & TRADES

- 161 Regular Salaries
- 162 Temporary Salaries Operative
- 163 Overtime Salaries

191 GTL

OBJECTION DIMENSION (continued)

200 PERSONNEL SERVICES - EMPLOYEE BENEFITS (summary only)

210 GROUP INSURANCE

- 211 Medical Insurance
- 212 Dental Insurance
- 213 Life Insurance
- 214 Income Protection Insurance
- 215 Eye Care Insurance
- 216 Prescription Insurance
- 219 Other Group Insurance

220 SOCIAL SECURITY CONTRIBUTIONS

230 RETIREMENT CONTRIBUTIONS

240 TUITION REIMBURSEMENT

250 UNEMPLOYMENT COMPENSATION

260 WORKER'S COMPENSATION

270 SELF-INSURED HEALTH BENEFITS

290 OTHER EMPLOYEE BENEFITS

300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES

320 PROFESSIONAL EDUCATIONAL SERVICES

- 321 Professional Educational Services - Public
- 322 Professional Educational Services - CCIU
- 323 Professional Educational Services - Other
- 329 Professional Educational Services - Other
- 348 Professional Educational Services - Technology

400 PURCHASED PROPERTY SERVICES

410 PURCHASED PROPERTY SERVICES

- 411 Disposal Services
- 413 Custodial Services - Contract
- 415 Laundry/Cleaning Services

420 UTILITY SERVICES

- 421 Natural Gas
- 422 Electricity
- 423 Bottled Gas
- 424 Water/Sewage

OBJECTION DIMENSION (continued)

430 REPAIRS & MAINTENANCE SERVICES

440 RENTALS

- 441 Rental of Land & Building
- 442 Rental of Equipment
- 460 Extermination Services
- 490 Other Purchased Property Services

500 *OTHER PURCHASED SERVICES*

510 STUDENT TRANSPORTATION SERVICES (summary only)

- 511 Student Transportation Serv. from another LEA with state
- 513 Contracted Carrier
- 516 Student Transportation Serv. from the CCIU
- 519 Student Transportation Services from other services

520 INSURANCE - GENERAL

- 521 Fire Insurance
- 522 Automotive Liability Insurance
- 523 General Property & Liability Insurance
- 525 Bonding Insurance
- 529 Other Insurance

530 COMMUNICATIONS - TELEPHONES & POSTAGE

- 538 Communications - Technology

540 ADVERTISING

550 PRINTING & BINDING

560 TUITION (summary only)

- 561 Tuition to Other LEA'S within the State
- 562 Tuition to Other LEA'S outside the State
- 563 Tuition to Private Schools
- 564 Tuition to Vocational Technical Schools
- 568 Tuition to Private Schools
- 569 Tuition Other
- 580 Travel Expenses (includes meals/lodging)

590 MISCELLANEOUS PURCHASED SERVICES (summary only)

- 592 Services Purchased LEA'S Within
- 594 IU Payments by Withholding for Special Classes
- 595 IU Payments by Withholding
- 596 IU Direct Payments

OBJECTION DIMENSION (continued)

600 SUPPLIES (summary only)

610 GENERAL SUPPLIES

618 Supplies-Technology

620 ENERGY - HEAT

621 Natural Gas

622 Electricity

623 Bottled Gas

624 Oil

626 Gasoline & Diesel

635 FOOD - MEALS & REFRESHMENTS

640 BOOKS & PERIODICALS

648 BOOKS - TECHNOLOGY

700 PROPERTY (summary only)

710 LAND & IMPROVEMENTS - use only w/Function 4100 & 4200

720 BUILDING - use only w/Function 4500 & 4600

750 EQUIPMENT - ORIGINAL & ADDITIONAL

758 EQUIPMENT - TECHNOLOGY

760 EQUIPMENT - REPLACEMENT

800 OTHER OBJECTS (summary only)

810 DUES & FEES

830 INTEREST (summary only)

831 Interest - Loan and Lease-Purchase Agreements

832 Interest - Serial Bonds

833 Interest - Revenue Anticipation Loans

840 CONTINGENCY

850 INDIRECT COST

880 REFUNDS OF PRIOR YEARS' RECEIPTS

890 MISCELLANEOUS EXPENDITURES

899 PASS THRU FUNDS

OBJECTION DIMENSION (continued)

900 *OTHER FINANCING USES (summary only)*

910 REDEMPTION OF PRINCIPAL (summary only)

911 Loans and Lease-Purchase Agreements - Principal Payments

912 Serial Bonds - Principal Payments

919 Other Obligations - Principal Payments

920 AUTHORITY OBLIGATIONS

930 FUND TRANSFERS

932 Capital Reserve Fund Transfer

934 Indirect Costs

939 Technology Fund Transfer

LEVELS - INSTRUCTIONAL ORGANIZATION

00 DISTRICT

10 ELEMENTARY (K-6)

11 Grade 1 (Business Office Use Only)

12 Grade 2 (Business Office Use Only)

13 Grade 3 (Business Office Use Only)

14 Grade 4 (Business Office Use Only)

15 Grade 5 (Business Office Use Only)

1K Kindergarten (Business Office Use Only)

20 SECONDARY (7-12)

80 FEDERAL PROGRAMS

PROGRAM CODES

- 01 Art
- 02 Bilingual - ESL
- 03 Business Education
- 04 Distributive Education
- 06 English/Language Arts
 - 06A Reading
 - 06B K-2 Program
- 07 Foreign Language
- 08 Kindergarten
- 09 Grades 1-5
 - 09A Elementary Ed. Supervisor
- 10 Computer Education
- 11 Health Education
 - 11A Health/Fitness
- 12 Family Consumer Science
- 13 Technology Education
- 14 Library/Media Center
 - 14A Audiovisual
- 15 Mathematics
- 16 Music
 - 16A Vocal
 - 16B Instrumental
- 17 Physical Education
 - 17A Adaptive Physical Education
- 18 Pupil Services
 - 18A Attendance
 - 18B Guidance
 - 18D Health Services
 - 18E Psychiatric Services
 - 18F Social Workers
 - 18G Community Services
 - 18H Alternative School
 - 18J Teenage Parent
- 19 Science
 - 19A Peirce - Outdoor Education
 - 19B Stetson - Outdoor Education
 - 19C Fugett - Outdoor Education
- 20 Social Studies

PROGRAM CODES - continued

- 21 Special Education**
 - 21A Mentally Gifted
 - 21B Hearing/Vision Support
 - 21C Emotional Support
 - 21D Psychologist
 - 21E Homebound Instruction
 - 21F Learning Support/Life Skills
 - 21G Early Intervention
 - 21H Physical Support
 - 21J Other Special Ed. Support
 - 21K Special Education Other
 - 21L Alternative Education
- 22 Help Program**
- 25 Tells Program**
- 30 Extra-curricular / ATHLETICS**
 - 30A Baseball
 - 30B Basketball-Boys
 - 30C Basketball-Girls
 - 30D Cross Country-Boys
 - 30E Football
 - 30F Golf
 - 30G Gymnastics-Boys
 - 30H Gymnastics-Girls
 - 30J Hockey
 - 30K Lacrosse-Boys
 - 30L Lacrosse-Girls
 - 30M Soccer-Boys
 - 30N Track-Boys
 - 30P Tennis-Boys
 - 30Q Tennis-Girls
 - 30R Wrestling
 - 30S Faculty Manager
 - 30T Softball-Girls
 - 30U Cross Country-Girls
 - 30V Track-Girls
 - 30W Volleyball
 - 30X Swimming
 - 30Y Soccer-Girls
 - 30Z Athletic Funds

PROGRAM CODES - continued

- 31 Extracurricular - Non-Athletics**
 - 31A Safety Patrol
 - 31B Bus Duty
 - 34O Link-to-Learn
- 35 Federal Fund Program**
 - 35B Educate AM Blue Moun
 - 35T Educate AM Trinity S
- 40 School Management**
- 41 Summer School**
 - 41A Summer Enrichment
- 42 Workshops - Curriculum Development**
- 43 Instructional Improvement**
 - 43A School Performance
- 45 Partnerships in Education**
- 50 General Support**
 - 50A Supervisors Special
 - 50C Innovation & Creativity
 - 50E Student Testing
 - 50S Substitutes
 - 50T Teacher Resource Center
 - 50Z Data Processing
- 51 School Board**
- 52 Superintendent of Schools**
 - 52B Assistant to the Superintendent
 - 52C Specially Funded Program Supervisor
 - 52E Teacher Induction
 - 52F Administrative Assistant
- 53 Assistant Superintendent**
- 54 Director of Personnel**
- 55 Business Administration**
 - 55C Capital Contingency
 - 55E East Bradford
 - 55G General Contingency
 - 55P Phoenixville Pk. WG
 - 55W Westtown
- 56 District Printing**
- 59 Unemployment Compensation**

PROGRAM CODES - continued

70	Maintenance
70A	Asbestos
70E	Electrical
70F	Interior Finish
70G	General Construction
70H	Heating & Ventilation
70O	General Office
70P	Plumbing
70R	Roofing
70S	Special Items
70T	Tools & Equipment
70X	Environmental
71	Operational Services
71A	Custodial
71B	Telephone
71C	Electrical
71D	Water
71E	Sewer
71F	Mail Distribution
71G	Motor Pool
71H	Warehouse
71J	Fuel Oil
71K	Gas Heat/Utility
71L	Security
71T	Waste Removal
75	Transportation
75A	Home to School - Public
75B	Home to School - Nonpublic
75C	Special Education Services
75D	Field Trips
75E	Program Management
75F	Nonpublic Individual Contract
75G	Special Education (State Ded)
76	Performance Awards

LOCATION CODES

SCHOOLS

221	Henderson High School
222	East High School
324	Stetson Outdoor Education
325	Peirce Outdoor Education
326	Peirce Middle School
327	Stetson Middle School
328	Fugett Middle School
329	Fugett Outdoor Education
330	Education Center - PROBE
432	Education Center LEEP
437	Mary C. Howse Elementary
438	Exton Elementary
440	East Goshen Elementary
444	Fern Hill Elementary
445	Glen Acres Elementary
447	Westtown-Thornbury Elementary
448	Penn Wood Elementary
451	Hillsdale Elementary
452	East Bradford Elementary
453	Sarah W. Starkweather Elementary

FOR OPERATIONS & MAINTENANCE USE ONLY

621	Henderson High School
622	East High School
623	New Henderson
626	Peirce Middle School
627	Stetson Middle School
628	Fugett Middle School
631	Elementary Misc. Projects
637	Mary C. Howse Elementary
638	Exton Elementary
640	East Goshen Elementary
643	Education Center
644	Fern Hill Elementary
645	Glen Acres Elementary
647	Westtown-Thornbury Elementary
648	Penn Wood Elementary
651	Hillsdale Elementary
652	East Bradford Elementary
653	Sarah W. Starkweather Elementary
911	Education Center (829 Paoli Pike)
912	Warehouse
913	Custodial Services
914	Grounds
931	Director of Facilities

MISCELLANEOUS SCHOOLS

720	Bishop Shanahan
735	St. Agnes
736	Community Center
737	Delaware County IU
739	Ss. Philip & James
740	Chester County IU
749	Ss. Simon & Jude
753	Glen Mills School
754	Friends Shelter
755	Lutheran Home
756	Gaudenzia House
757	DTN ASD Brandywine AC
758	Church Farm School
759	Baptist Children's House

EDUCATION CENTER USE ONLY

330	Education Center - PROBE
432	Education Center - LEEP
901	East Bradford Township
902	East Goshen Township
903	Thornbury (Chester Co.) Township
904	Thornbury (Delaware Co.) Township
905	West Chester Borough
906	West Goshen Township
907	Westtown Township
908	West Whiteland Township
920	Technology Center
940	School Board
950	Superintendent of Schools
951	Assistant Superintendent
953	Director of Secondary Education
954	Director of Personnel
955	Director of Business Affairs
956	Director of Pupil Personnel
958	Director of Elementary Education
960	Art Supervisor
961	Director of Information Technology
962	Health & Physical Education Supervisor
963	Foreign Language Supervisor
964	Language Arts Supervisor
965	Math & Business Ed. Supervisor
966	Music/Art Supervisor
967	Science/Tech Ed. Supervisor
968	Director of Special Education
969	Social Studies Supervisor
970	Teacher Resource Center
971	Guidance Supervisor
972	Mentally Gifted Supervisor
973	Reading Supervisor
974	Psychologist
975	Incentive Monies - Assessment