

**Manual of Accounting and Financial Reporting for
Pennsylvania Public Schools**

CHAPTER 18
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Chapter 18

Special School Entities

**** Updated 5/1/05 ****

This Chapter discusses Special School Entities within the Pennsylvania public school system. These Special School Entities are:

- ❖ Intermediate Units
- ❖ Charter Schools
- ❖ Area Vocational-Technical Schools

Intermediate Units

❖ Introduction

Intermediate Units (IUs) were created by the Pennsylvania Legislature under Act 102 of 1970, Section 901-A of the Public School Code of 1949 to provide services to school districts. There are 29 IUs with school districts being assigned to each one. They began operation on July 1, 1971. IUs are governed by a board of directors whose membership comes from representatives from their member school district board of directors.

Act 102 suggests that IU services include curriculum development and instructional improvement, research and planning, instructional materials, continuing professional education, pupil personnel, management services and state and federal agency liaison; however, IUs are not restricted from providing any service requested by their local school districts. Intermediate Units have two (2) purposes: to provide quality education services and to save tax money by providing cooperative services that cost each participant less than had they been provided independently. By combining resources, the IU can offer services that each school district, individually, could not conduct as economically or effectively.

IUs, unlike school districts, are not empowered to levy taxes. Revenue is received from a variety of sources: state general operating and capital subsidies, state and federal grants, and fees for services provided to other local education agencies, local governments and individuals. One (1) major source of revenue is indirect costs, which can be charged to federally funded (and some state funded) programs to cover administrative costs. Each IU receives an indirect cost rate approved by the LECS Comptroller's Office. The funds generated by applying the indirect cost rate to applicable grant expenditures decrease the amount needed from school districts to cover the IU's administrative expenses. See Chapter 17 for more information on indirect costs.

❖ General Operating Budget

Intermediate units are one of the most fiscally accountable agencies in Pennsylvania. The General Operating Budget is adopted through a multi-step process: The administrative staff prepares a proposed budget for presentation to the intermediate unit's board. After preliminary approval by the Intermediate Unit Board, the budget is released to the individual school district board members for action. If the budget is approved by a majority of the member district boards, the IU board then considers the budget for final adoption. Upon final adoption by the IU board, PDE-2054 (Intermediate Unit Administrative, Summary and Program Budgets) is filed with the Pennsylvania Department of Education (PDE). The due date for filing the PDE-2054 is May 1st for the following fiscal year.

A general operating subsidy is paid to the IUs by PDE. The general operating subsidy each IU receives is determined by a State formula set by PDE. The allocation of this

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subsidy across IU programs will vary. Additional funding for the IU programs of service (those suggested in Act 102) is provided by either subsidy withholding from districts by PDE or by direct payment to the IU from the districts. If the districts choose to pay for IU services through subsidy withholding, the IU must submit PDE-2055 (Intermediate Unit Contribution Schedule) as part of their budget document.

IUs have the option to charge their member districts only for services that each district requests. When this option is exercised, an IU invoices the districts that elect to receive the service. If a district elects not to receive the service, that district is not charged a cost for that particular service. This is sometimes referred to as "marketplace philosophy."

❖ *Special Programs And Services*

Intermediate Units may operate programs that are funded by state, federal or local contracts. They may operate these programs either at the request (or mandate) of state, federal or local agencies or by submitting proposals in response to a Request For Proposals (RFP's). They also may enter into contracts with school districts, other intermediate units, and / or other governmental entities (i.e., counties, state or federal agencies, etc.) to provide services on a fee-for-service basis. Some of the more commonly provided services are listed below.

STATE PROGRAMS

- Early Intervention
- Nonpublic School Services (Act 89)
- Special Education Core
- Special Education Transportation
- Institutionalized Children's Program

FEDERAL PROGRAMS

- IDEA
- IDEA, Section 619
- Head Start
- Migrant
- Title I Consortiums
- Adult Education

LOCAL PROGRAMS

- School District Contracts
- County Government Programs
- Foundations

❖ Consortiums Or Joint Purchasing Boards

Many intermediate units have formed consortiums or joint purchasing boards for their member districts. The purpose of forming a consortium is to provide an opportunity for school districts to jointly purchase materials, supplies, equipment and services and to take advantage of the price savings associated with bulk purchasing. Some examples of items or services where bulk purchasing has been effective are: custodial supplies, copy and computer paper, audit services, audio visual equipment, cafeteria equipment and disposable wares, fuel oil, gasoline, life insurance, and property and casualty insurance.

❖ Fund Types And Account Groups

Intermediate Units account for their operations under a number of fund types and account groups. The more common ones are:

FUND TYPES

- General Fund
- Special Education Fund
- Special Education Transportation Fund
- Institutionalized Children
- State Funded Early Intervention Fund

Depending on their own individual operations, Intermediate Units may also use the following fund types:

- Capital Projects Fund
- Debt Service Fund
- Enterprise Fund
- Internal Service Fund
- Agency Fund

Information for the appropriate use of these funds can be found in Chapter 2 of this Manual.

Charter Public Schools

In December 1997, the Pennsylvania State Legislature passed Act 22 of 1997, The Charter School Law, which permits local citizens to conceive, implement, and operate public schools that are independent of local school boards. Such schools, although classified as Local Education Agencies (LEAs), are free of many state mandates, except for those pertaining to the health, safety, and civil rights of the state's children. The intent of Act 22 is to allow for the fulfillment of specific and identified educational needs. These needs are often seen as being unique to a particular area and may be driven by local issues.

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Such a local emphasis empowers parents, teachers and communities to design and implement educational programs that can meet the specific needs of their children. Charter schools also foster competition and increased student achievement. Further, charter schools may be more accountable to their constituencies than are traditional public schools. If a charter school fails to attain the goals that it sets, it risks losing its charter and being shut down.

Please refer to Act 22 of 1997 and the Charter School Operator's Manual for details on how Charter Schools:

- ◆ Meet a minimum standard of instructional hours;
- ◆ Apply for and establish a school;
- ◆ Appeal the denial of a Charter for the school;
- ◆ Provide building facilities;
- ◆ Receive funding;
- ◆ Receive transportation for their students;
- ◆ Report to the Commonwealth; and
- ◆ Comply with other issues affecting Charter Schools.

Issues that this Chapter will address include:

- ◆ Why should school boards support the creation of charter public schools?
- ◆ Who grants the charter?
- ◆ What information must a charter public school application contain?
- ◆ Why is a viable appeals process necessary?
- ◆ How is a charter public school funded?
- ◆ Who can attend a charter public school?
- ◆ Who must provide transportation for charter public school students?
- ◆ What are the staffing requirements of charter public schools?
- ◆ Internet resources regarding charter public schools.
- ◆ Annual Financial Reporting and Audit Requirements.

❖ ***Why Should School Boards Support The Creation Of Charter Schools?***

Charter schools provide the tools for communities to create new innovative educational opportunities for their students. They also allow the removal of many of the costly mandates that are believed by some to hinder creativity, competition, and innovation in public education. Such increased freedom from mandates may also result in educators with greater excitement with regard to their efforts to teach, as well as an increase in enthusiasm for learning on the part of their students. Charter schools have focused missions and may specialize in such areas as science and technology, performing arts, at-risk students, and other special educational needs.

The creation of charter schools may demonstrate to local school boards that further mandate relief can benefit all public schools in Pennsylvania. Charter schools may well serve as models of innovation for traditional public schools, and, given greater parental and community involvement, can stimulate increased interest in and support for all public

education in Pennsylvania. This greater awareness of the public education process should only serve to benefit the students of Pennsylvania, and thereby brighten the future prospects for all citizens. Charter schools are also fiscally accountable to the Commonwealth and must comply with financial reporting requirements like all public school entities in Pennsylvania.

It is important to note, however, that the flexibility and creativity allowed by the removal of numerous mandates does not relieve the charter school of the fundamental burden of public schools. That burden includes, at least in part, the requirements that the schools be accessible to all school-aged children and that charter schools may not charge tuition for their services.

❖ *Who Grants The Charter For The Charter School?*

Individuals or groups seeking to establish a charter school must apply to the local school board of the district in which the school will be geographically located. The application must provide a detailed outline of the proposed school's educational mission and along with pertinent details of its plans to achieve such goals.

Upon the granting of a charter, the charter school operates independently of a conventional school district structure. A charter school is a separate, legally autonomous public entity with all powers necessary to carry out its school program. The school must abide by the terms of its charter and all applicable laws. Charters are granted for a period of up to five (5) years and are subject to renewal, contingent upon an assessment of the school's progress in meeting its stated educational goals.

Charter public may not be of a sectarian or religious nature. A charter school may be founded by a for profit business only if the charter itself is organized as a public nonprofit corporation.

Existing public schools may be converted to charter schools by having the approval of more than 50 percent of the parents of the children in the school and more than 50 percent of the teaching staff in the school.

❖ *What Information Must A Charter Public School Application Contain?*

Act 22 of 1997 requires applications to include:

- ◆ The identification of the charter applicant.
- ◆ The name of the proposed charter school.
- ◆ The grade or age level served by the school.
- ◆ The proposed governance structure of the school, including a description of and method for the appointment or election of the board of trustees.
- ◆ The mission and educational goals of the charter school; the curriculum to be offered; and the methods of assessing whether students are meeting educational goals. Students shall be required to meet the same testing and

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academic performance standards established by law and regulations applicable to traditional public school students.

- ◆ The admission policy and criteria for evaluating student admission, which shall comply with the requirements of the charter school law.
- ◆ The procedures that will be used regarding the suspension and expulsion of pupils.
- ◆ Information on the manner in which the community will be involved in the charter school planning process.
- ◆ The financial plan for the charter school and the provisions that will be made for auditing the school under provisions of Section 437 of the Public School Code.
- ◆ The procedures that will be established to review complaints of parents regarding the operation of the charter school.
- ◆ A description of and an address for the physical facility in which the charter school will be located.
- ◆ The proposed calendar for the charter school, including the length of the school day and school year.
- ◆ The proposed faculty and a professional development plan for the faculty of a charter school.
- ◆ Any agreements entered into or plans developed with local school districts regarding participation of charter school students in extracurricular activities within a school district. No school district of residence shall prohibit a student of a charter school from participating in any extracurricular activity of that school district.
- ◆ A report of criminal history record, pursuant to Section 111 of the Public School Code, for all individuals seeking the charter who shall have direct contact with students.
- ◆ An official clearance statement regarding child injury or abuse from the Pennsylvania Department of Public Welfare as required by 23 PA C.S. Chapter 63, Subchapter C. 2, relating to background checks for employment in schools, for all individuals who shall have direct contact with students.
- ◆ How the charter school, employees, and the board of trustees of the charter school will be insured.

❖ *Why Is A Viable Appeals Process Necessary?*

On July 1, 1999, a State Charter Appeals Board (CAB) was formed to hear appeals from groups that have been denied a charter, have had their charter revoked, or have not had their charter renewed.

Act 22 recognizes the need for local oversight by giving locally elected school boards discretion with regard to the granting of the charter for a new school. It is clear, however, that such a board could construe an application for a charter school as a criticism of the quality of the local public schools. Such a view could lead to the denial of a charter to an individual or individuals with a viable plan and an appropriate vision for a charter school. An appeal to an independent regulatory agency with no stake in the outcome of the appeal should protect the integrity of the charter application process by giving applicants an opportunity for an impartial and unbiased review of a local decision.

❖ *How Is A Charter School Funded?*

A charter school receives funding from state and federal start-up funds, donations, federal grants and the school district in which the student resides. The charter school receives from districts the amount the school district would spend on each student, minus the average per student expenditure for special education programs; nonpublic school programs; adult education programs; community / junior college programs; student transportation services; facilities acquisition; construction and improvement services; and debt service and fund transfers from the school district or constituent districts for each resident student attending the charter public school.

For special education students, the charter public school receives an additional per pupil amount based upon the district's special education expenditures divided by the state-determined percentage of students eligible for special education funding. Intermediate units also must provide special education services to charter public schools at the same cost as services provided other schools, if requested.

The amount charter schools receive from school districts for tuition should be recorded to revenue account code 6944, Receipts From Other LEAs in Pennsylvania for Education. School districts should record the tuition payment to expenditure subfunction 1100 (for regular education) or 1200 (for special education) or 1400 (for alternative education) and object 562, Tuition Payments to Charter Schools.

School districts are obligated under law to provide funding for any charter public school that has obtained a charter through the process set forth by Act 22. Section 1725-A (5) states, "if a school district fails to make a payment to a charter school as prescribed in this clause, the Secretary (of Education) shall deduct the amount, as documented by the charter school, from any and all state payments made to the district after receipt of documentation from the charter school."

Funds received by charter schools are taxpayer dollars that support students who are residents of local school districts. These funds are expended regardless of whether the students attend charter schools or traditional public schools.

Grants for start-up funding of charter schools are also available. At the time a local school board approves the charter for a new charter school, the Department of Education receives an application for the start-up funding of the newly approved charter school. New charter schools may expect to receive a one-time payment of "\$ -X- " per student depending upon the amount of funding available for start-up operations. This money is drawn from both state and federal sources.

❖ *Who Can Attend A Charter School?*

All students are eligible to attend a charter school at no charge to their families. Students residing in the chartering school district will receive first preference to attend the school. Students residing outside the charter-granting district can attend tuition-free on a space-available basis. If, however, a student does attend a charter school outside of his or her residence area, the school district in which the student resides is responsible for the

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charter school funding for that student. In the event that there are more student applications than spaces available, students will be selected by lottery. Thus, a charter school may be a regional school serving students from more than one (1) district.

Charter schools may establish reasonable criteria for admission to a particular grade level or area of concentration. Such parameters may include pre-requisites in technology, math, science or the performing arts. Enrollment in a charter school is voluntary. If the parents of a student attending a charter school are not satisfied, the student may return to the assigned school within their district of residence.

❖ **Who Must Provide Transportation For Charter Public School Students?**

Section 1726-A of the Public School Code, which was created by the Charter School Law (Act 22 of 1997), specifies school district transportation responsibilities for resident students attending charter schools. This law requires school districts to provide transportation to resident students attending a charter school on the same terms and conditions as transportation is provided to students attending the public school district **if**:

1. The charter school is located within the district, **or**
2. The charter school is located not more than ten (10) miles by the nearest public highway beyond the district boundaries, **or**
3. The charter school is a regional charter school in which the district is a part.

If a charter school receives funding from school districts for transportation, the charter school should record this receipt to Revenue Account 9612, Receipts From Other LEAs in Pennsylvania for Transportation.

❖ **Are Charter School Employees Public Employees?**

Employees of a charter school are considered public employees, and the board of trustees of the school is considered a public employer for the purpose of the application of liability.

Therefore, charter schools are eligible for social security reimbursement from the Commonwealth for the employer's share of special security costs. Additionally, charter schools are eligible for reimbursement from the Commonwealth for the employer's share of retirement costs for employees belonging to the Pennsylvania State Employees' Retirement System (PSERS). See Chapter 17 for more information on social security and retirement.

PLEASE NOTE: If a charter school is run by a for-profit entity, none of the employees of the charter school may belong to PSERS.

❖ [Internet Resources Regarding Charter Public Schools](#)

Several internet sites exist that provide pertinent and updated information regarding charter public schools. One such site, maintained by the Pennsylvania Department of Education, www.pde.state.pa.us provides initial guidance for charter schools. The site contains a listing of a number of provisions contained within Act 22 that must be complied with when implementing a public charter school.

A section within the site is devoted to a "question and answer" format, and may be particularly helpful to those with questions regarding special education and the implementation of public charter schools.

❖ [Annual Financial Reporting And Audit Requirements](#)

Charter schools are required to file the same budget, PDE-2028, Annual Financial Report, PDE-2057, and audits as Area Vocational Technical Schools and Pennsylvania public school districts. The budget can be located at www.pde.state.pa.us and the Annual Financial Report is available at www.pde.state.pa.us/school_acct

WHAT TYPE OF FINANCIAL REPORTS MUST CHARTER SCHOOLS FILE ANNUALLY?

Charter Schools must file a General Fund Budget (PDE-2028), an Annual Financial Report (PDE-2057), and an annual audit each year.

WHEN IS THE BUDGET, PDE-2028, DUE?

The General Fund Budget should be filed with the Department of Education within two (2) weeks of adoption.

WHEN IS THE ANNUAL FINANCIAL REPORT (AFR), PDE-2057, DUE?

In most cases, charter schools receive State and Federal start-up grants before the actual initial year of school operations. When you receive those awards will determine how and when they are reported on the Annual Financial Report (AFR) and audit and when your initial AFR must be filed.

New charter schools that received State and Federal awards **between March 15th and June 30th** prior to their operating year must include the months before the operations *with* the first fiscal year of operations on the AFR and audit. These reports will contain up to 16 months of data. Future AFR reports will cover only 12 months.

New charter schools that received start-up funds **on or before March 15th** prior to their operating year must report those funds on the fiscal year AFR prior to operations, even if the school is non-operating until the following fiscal

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year. Even though this initial AFR(s) will report less than a 12-month period, the AFR in the subsequent years will cover the normal 12-month fiscal year.

The AFR is due to the Labor, Education and Community Services (LECS) Comptroller's Office annually by October 30th.

WHAT TYPE OF AUDIT MUST BE FILED AND WHEN IS IT DUE?

If you expend \$500,000 or more of Federal funds during the fiscal year, you must file a *Single Audit Report*. The Single Audit is due by March 31st following the end of the fiscal year. You must submit one (1) copy of the audit and one (1) additional copy of the audit for each Commonwealth agency that provided Federal pass-through awards submitted to:

Office of the Budget
303 Walnut Street
Strawberry Square – Bell Tower
Sixth Floor
Harrisburg, Pennsylvania 17101

If you expend less than \$500,000 of Federal funds during the fiscal year, you must file a financial audit conducted in accordance with Generally Accepted Auditing Standards (GAAS). This audit is due December 31st after the fiscal year end. One (1) copy of the audit should be submitted to:

Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
333 Market Street
Fourth Floor
Harrisburg, Pennsylvania 17126

NOTE: Start-up funds must be reported on the audit in accordance with how they are reported on the Annual Financial Report (AFR), PDE-2057. See previous question concerning when the AFR must be filed. Also read Chapter 16 for a complete understanding of your school's audit responsibilities.

SHOULD CHARTER SCHOOLS REPORT AS GOVERNMENTAL OR NON-PROFIT ENTITIES?

Charter Schools are required to file a *governmental* AFR with the Commonwealth, as do the public schools. The AFR should agree with your audit. It covers the July 1st through June 30th Fiscal Year.

If a Charter School has 501c3, non-profit status, they must still file a *governmental* AFR, using the Pennsylvania Department of Education provided AFR report.

Area Vocational-Technical Schools

❖ Definition Of Vocational Education Costs

Costs will be classified as vocational education if the costs were incurred for courses of instruction approved by the Pennsylvania Department of Education (PDE) as shown on the Career and Technical Education System (CATS) approved program listing. Costs for courses of instruction not on the approved program listing are not classified as vocational education costs but are classified under the appropriate instructional subfunction.

- ◆ AVTS - Area Vocational-Technical School
- ◆ CATS - Career and Technical Education System - A system for collecting and reporting information about vocational education relating to a body of goals and objectives for vocational education.
- ◆ CIP CODE - Classification of Instructional Programs Code - Numeric codes developed by the Department of Education, Bureau of Vocational Education, for the classification of approved State Vocational Educational Instructional Programs.

❖ Secondary Vocational Programs

AREA VOCATIONAL TECHNICAL SCHOOLS (AVTS); ALSO REFERRED TO AS CAREER AND TECHNICAL SCHOOLS

- a. AVTSs offering courses of instruction that are part of the normal vocational education curriculum of the AVTS should report the costs for the courses by service area within the Instruction Subfunction for Vocational Education Programs on their Annual Financial Report. The CATS approved program listing shows those courses approved and classified as vocational. The Classification of Instruction Program Codes (CIP Codes) will be the determining factor for which subfunction Vocational Costs are to be reported. CIP Codes are numerical codes developed by the Department of Education, Bureau of Vocational Education, for classification of approved State Vocational Educational Instructional Programs. The subfunction and service areas to which costs are to be reported are:

- 1300 - Vocational Education
 - 1310 - Agricultural Education
 - 1320 - Marketing and Distributive Education
 - 1330 - Health Occupations Education
 - 1340 - Home Economics Education
 - 1341 - Consumer and Homemaking Education
 - 1342 - Occupational Home Economics Education

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- 1350 - Industrial Arts Education
- 1360 - Business Education
- 1370 - Technical Education
- 1380 - Trade and Industrial Education
- 1390 - Other Vocational Education Programs

* Home Economics Education is broken out to the dimension: Area of Responsibility

- b. AVTSs offering courses of instruction that are not part of the normal vocational education curriculum of the AVTS (e.g., remedial courses, full-day AVTSs offering a half-day of regular instruction) should report the costs for the courses in the Instruction Subfunction 1100 - Regular Programs on their Annual Financial Report.
- c. AVTSs administering PDE-approved vocational education satellites would report costs on their Annual Financial Report as outlined in item a., above.

SCHOOL DISTRICTS

- a. School districts offering courses of instruction that are part of a PDE-approved vocational education program (i.e. CATS, reported courses) should report the cost of these PDE-approved vocational education courses by service area within the Instructional Subfunction for Vocational Education Programs on their Annual Financial Report. The subfunction and service areas to which costs are to be reported are the same as described in a., under Area Vocational-Technical Schools, above.
- b. School districts offering courses of instruction that have not been approved by PDE as vocational education courses should report the costs for the courses in the Instruction Subfunction 1100 - Regular Programs on their Annual Financial Report. Only PDE-approved vocational courses are reported as vocational costs. The CATS approved program listing shows those courses approved and classified as vocational.
- c. School districts sending students to an AVTS or PDE-approved AVTS satellite should report the costs incurred in service area 1390 - Other Vocational Education Programs within the Instruction Subfunction 1300 -Vocational Education and in object code 564 - Tuition to Area Vocational Technical Schools on their Annual Financial Report.

ADULT VOCATIONAL PROGRAMS

Area Vocational-Technical Schools (AVTS)

- a. An AVTS offering courses of instruction to students that are classified as adults by law and / or regulation should report the cost for the courses by service area within the Instructional Subfunction for Adult Education Programs

on their Annual Financial Report. The subfunction, service area and areas of responsibility to which costs are to be reported are:

- 1600 - Adult Education Programs
 - 1610 - Adult Vocational Education
 - 1690 - Other Adult Education Programs
 - 1691 - Instructional Services
 - 1692 - Tutor Training

- b. Only those courses of instruction that are Adult Vocational Education courses should be charged to account code 1610. All other courses offered to adults should be charged to account code 1690.
- c. Tuition charged to adults should be credited to revenue account 6943 - Adult Education Tuition.

School Districts

- a. School districts offering courses of instruction to students who are classified as adults by law and / or regulation should report the cost for the courses by service area within the Instructional Subfunction for Adult Education Programs on their Annual Financial Report. The subfunction, service areas and areas of responsibility to which costs are to be reported are:

- 1600 - Adult Education Programs
 - 1610 - Adult Vocational Education
 - 1690 - Other Adult Education Programs
 - 1691 - Instructional Services
 - 1692 - Tutor Training

- b. Only those courses of instruction that are adult vocational education courses should be charged to account code 1610. All other courses offered to adults should be charged to account code 1690.
- c. Tuition charged to adults should be credited to revenue account 6943 - Adult Education Tuition.

SCHOOL DISTRICT OPERATED AREA VOCATIONAL-TECHNICAL SCHOOL

The State Board has approved several attendance areas comprised of a single school district to establish and operate an AVTS as an entity separate and distinct from the school district entity. In such cases, two (2) General Fund detailed expenditures and other financing uses sections of the Annual Financial Report must be filed - one for the AVTS entity as described in Section IIA, and one for the school district entity as described in Section IIB.

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