

# WYOMISSING AREA SCHOOL DISTRICT

SECTION: PROGRAMS

TITLE: SPECIAL EDUCATION

ADOPTED: November 25, 1996

REVISED: ~~September 26, 2011~~

113. SPECIAL EDUCATION	
<p>1. Purpose Title 22 Sec. 4.28, 12.1, 12.4, 14.102, 14.104 34 CFR Sec. 300.1</p>	<p>The District shall offer each student with a disability education programs and services that appropriately meet the student’s needs for educational, instructional, transitional and related services. A student who requires special education shall receive programs and services according to an individualized education program (IEP). The IEP shall provide access to the District’s general curriculum and participation in state and local assessments, including supplemental aids and services that permit the student to be educated, to the maximum extent appropriate, with their nondisabled peers. The District shall provide a continuum of placement options to appropriately meet the needs of students with disabilities.</p>
<p>2. Definitions SC 502 Title 22 Sec. 14.101 20 U.S.C. Sec. 1401 34 CFR Sec. 300.8 Pol. 103.1</p>	<p><b>Students with disabilities</b> - school-aged children within the jurisdiction of the District who have been evaluated and found to have one or more disabilities as defined by law, and who require, because of such disabilities, special education and related services. School-aged children who have identified disabilities but do not require special education may be entitled to accommodations or services or to enroll in courses of study in the District which serve students with disabilities pursuant to other law or Board policy.</p>
<p>Title 22 Sec. 14.131 34 CFR Sec. 300.320- 300.324</p>	<p><b>Individualized Education Program (IEP)</b> - the written educational statement for each student with a disability that is developed, reviewed and revised in accordance with federal and state laws and regulations.</p>
<p>20 U.S.C. Sec. 1401 34 CFR Sec. 300.30</p>	<p><b>Parent/Guardian</b> – for purposes of this policy and board policies related to special education, parent/guardian shall have the definition of parent in IDEA statute and regulations, which includes a biological or adoptive parent of a child; a foster parent, unless prohibited by state law or regulations; a guardian authorized to act as the child’s parent, in accordance with law or regulations; an individual acting in the place of a parent, including a grandparent or other relative, with whom the child</p>

<p>3. Authority            SC 1372            Title 22            Sec. 4.28, 12.1,                12.41,                14.101 et seq            20 U.S.C.            Sec. 1400 et seq            29 U.S.C.            Sec. 794            42 U.S.C.            Sec. 12101 et seq            34 CFR            Part 300</p>	<p>lives or an individual legally responsible for the child’s welfare; or an appointed surrogate parent, in accordance with law and regulations.</p> <p>The Board directs that all students with disabilities shall be identified, evaluated, and provided with appropriate educational programs and services, in accordance with federal and state laws and regulations. The District shall establish and implement a system of procedural safeguards and parent/guardian notification as part of its Special Education Plan.</p>
<p>Title 22            Sec. 4.13, 14.104            Pol. 100</p>	<p>The District’s Special Education Plan shall include procedures for identifying and educating students with disabilities and shall be aligned with the Strategic Plan adopted by the Board.</p>
<p>SC 1372            Title 22            Sec. 14.104</p>	<p>The Board shall determine the facilities, programs, services and staff that shall be provided by the District for the instruction of students with disabilities, based upon the identified needs of the District’s special education population.</p>
<p>Title 22            Sec. 14.104</p>	<p>In order to maintain an effective Special Education Plan, the Board may participate in special education programs of Berks Intermediate Unit No. 14.</p>
<p>4. Delegation of            Responsibility</p>	<p>The Superintendent or designee is directed to annually recommend to the Board the employment and retention of necessary qualified staff and provision of required facilities, programs and services to provide for the needs of students with disabilities.</p> <p>The Superintendent or designee shall develop procedures for evaluating the effectiveness of the District’s Special Education Plan and shall periodically report to the Board the criteria and results of such evaluation.</p>

<p>5. Guidelines  Title 22  Sec. 4.28, 14.145  20 U.S.C.  Sec. 1414  34 CFR  Sec. 300.320-  300.327</p> <p>Pol. 103, 103.1</p> <p>Title 22  Sec. 14.104  34 CFR  Sec. 300.201  et seq</p> <p>Pol. 113.3</p>	<p>Each student with a disability shall be educated pursuant to an IEP which shall provide an appropriate education in the least restrictive environment, in accordance with federal and state regulations.</p> <p>The District prohibits discrimination based on disability. Students with disabilities are entitled to receive services and accommodations which will permit them to participate in District programs, services and activities as required by law.</p> <p>The District’s Special Education Plan shall comply with the requirements of state and federal law and regulations. The District shall establish procedures to ensure the plan is updated and implemented as necessary. The Special Education Plan shall address:</p> <ol style="list-style-type: none"> <li>1. Educational plans.</li> <li>2. Child find.</li> <li>3. Identification of special education programs that operate in the District, those operated in the District by the Intermediate Unit, vocational schools and other agencies.</li> <li>4. Staff and parent/guardian training.</li> <li>5. Assessments.</li> <li>6. Screening.</li> <li>7. Criteria the District will use to identify specific learning disabilities.</li> <li>8. Evaluation.</li> <li>9. Re-evaluation.</li> <li>10. Individualized Education Programs (IEPs), including examples of supplementary aids and services provided by the District.</li> <li>11. Extended School Year services (ESY).</li> </ol>
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<p>Pol. 113.2</p>	<p>12. Behavior support.</p> <p>13. A full continuum of educational placements and evidence that placements in other than regular education settings are not based on lack of resources, facilities, staff or for administrative convenience.</p>
<p>Pol. 113.1</p>	<p>14. Disciplinary placements.</p> <p>15. Facilities.</p> <p>16. Early intervening services, if provided by the District.</p> <p>17. Procedural safeguards.</p> <p>18. Confidentiality of information.</p> <p>19. Highly qualified staff.</p> <p>20. Maintenance of information concerning students with disabilities, services provided, performance and discipline data, and report information as required by the Secretary of the Department of Education.</p>
<p>Title 22 Sec. 14.104</p>	<p>If the District is identified with significant disproportionality, the Special Education Plan shall include prevention measures for inappropriate overidentification and disproportionate representation by race or ethnicity of children with disabilities.</p> <p><u>Fiscal and Program Compliance</u></p> <p><u>The Superintendent or designee shall establish procedures to ensure that the district complies with all federal and state law and regulations and program requirements for special education-related funding and reimbursement.</u></p> <p><u>The District may coordinate with Berks Intermediate Unit No. 14 to establish procedures, fulfill reporting requirements and participate in applicable programs.</u></p>
<p>Title 22 Sec. 14.121 34 CFR Sec. 300.111</p>	<p><u>Child Find/Outreach</u></p> <p>The Superintendent or designee shall ensure that the District annually conducts awareness and outreach programs and activities designed to reach District residents including parents/guardians of students with disabilities who are enrolled in the District, preschool-aged children, students who attend private schools, homeless children and children who are wards of the state.</p>

	<p>The District’s public awareness activities shall include annual publication of a written notice in newspapers and other media notifying residents about child identification activities; available special education services and programs and how to request them; and procedures used to ensure confidentiality of student information. Written information shall be published in District handbooks and on the District web site. Public awareness activities must include information regarding potential signs of developmental delays and other risk factors that could indicate disabilities.</p> <p>The Intermediate Unit shall be responsible for conducting child find activities necessary to provide equitable participation services to students with disabilities who are enrolled by their parents/guardians in private schools.</p> <p><u>Screening</u></p> <p>The District shall establish a system of screening, including hearing and vision screenings. Screenings shall be conducted at reasonable intervals to determine whether all students are performing based on grade-appropriate standards in core academic subjects.</p> <p><u>Confidentiality</u></p> <p>The District shall maintain a system of safeguards to protect the confidentiality of students’ educational records and personally identifiable information when collecting, storing, disclosing and destroying student records.</p> <p>District staff shall maintain the confidentiality of student records and personally identifiable information, as required by law, regulations, and Board policy.</p> <p>The District may release, without parent/guardian consent, educational records that the District has designated as directory information.</p> <p>The District shall obtain written parent/guardian consent prior to releasing a student’s educational record when prior consent is required by law, regulations or Board policy.</p> <p>The District shall notify parents/guardians prior to destroying personally identifiable information in a student’s record that is no longer relevant or necessary for providing educational services to the student.</p> <p><u>Recording Of Meetings</u></p>
<p>Title 22 Sec. 14.122 Pol. 209</p>	
<p>Title 22 Sec. 15.9 34 CFR Sec. 300.611- 300.627 Pol. 113.6</p>	
<p>Pol. 216</p>	

Except as specifically provided for within this policy, the District prohibits audio, video and electronic recording of meetings between parents/guardians and District teachers, paraprofessionals, program specialists, consultants or administrators.

An attempt to record a meeting by a parent/guardian after a verbal prohibition by District staff shall result in immediate termination of the meeting and may result in ejection from District property and possible prosecution.

The District shall permit audio recording of a meeting when a participant submits, at least five (5) days prior to the meeting, documentation that substantiates:

1. Participant has a disability or limited English proficiency that significantly limits his/her ability to meaningfully understand or participate in the meeting's intended decision-making and recording is the only feasible means of accommodating the limitation.
2. Individual has a legitimate interest in attending the meeting but for good cause is unable to do so, and recording is the only feasible means by which s/he can meaningfully understand and participate in the decision-making.

The District shall permit audio recording of a meeting between parents/guardians and District teachers, paraprofessionals, program specialists, consultants or administrators when the parent/guardian submits, at least five (5) days prior to the meeting, notification to the building principal of the intend to record the meeting.

The District may permit video taping of a meeting when written consent is given by all participants at the meeting.

When permission to record a meeting is granted, the District employee responsible for the meeting shall arrange to record the meeting by similar means. Such recording shall be considered part of the student's educational record and be subject to relevant law and regulations.

References:

School Code – 24 P.S. Sec. 502, 1371, 1372

State Board of Education Regulations – 22 PA Code Sec. 4.13, 4.28, 12.1, 12.4, 12.41, 14.101 et seq., 15.9

Family Educational Rights and Privacy Act – 20 U.S.C. Sec. 1232g

113. SPECIAL EDUCATION - Pg. 7

	<p>Individuals With Disabilities Education Act – 20 U.S.C. Sec. 1400 et seq.</p> <p>Section 504 of the Rehabilitation Act – 29 U.S.C. Sec. 794</p> <p>Americans With Disabilities Act – 42 U.S.C. Sec. 12101 et seq.</p> <p>Family Educational Rights and Privacy, Title 34, Code of Federal Regulations – 34 CFR Part 99</p> <p>Individuals With Disabilities Education, Title 34, Code of Federal Regulations – 34 CFR Part 300</p> <p>Pennsylvania Training and Technical Assistance Network – <a href="http://www.pattan.net">www.pattan.net</a></p> <p>Board Policy – 100, 103, 103.1, 113.1, 113.2, 113.3, 113.6, 209, 216, 914</p>
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SECTION: PROGRAMS

TITLE: SCREENING AND EVALUATIONS FOR STUDENTS WITH DISABILITIES

ADOPTED: March 28, 2005

REVISED: [September 26, 2011](#)

# WYOMISSING AREA SCHOOL DISTRICT

## 113.3. SCREENING AND EVALUATIONS FOR STUDENTS WITH DISABILITIES

- 1. Purpose
  - Title 22
  - Sec. 14.122, 14.123, 14.124, 14.125, 14.133
  - 20 U.S.C.
  - Sec. 1414
  - 34 CFR
  - Sec. 300.226, 300.301-300.311, 300.502, 300.530
  - Pol. 113, 113.2

The Board adopts this policy to define the minimum requirements for screening; educational evaluations conducted to determine eligibility for special education services, instructional levels and programming requirements for students with disabilities, including functional behavioral assessments; and requirements for independent educational evaluations.

- 2. Authority
  - Title 22
  - Sec. 14.122
  - 34 CFR
  - Sec. 300.226
  - Pol. 209

The Board shall adopt a system of screening that may include early intervening services and must be designed to accomplish identification and initial screening for students prior to District referral for a special education evaluation. The system shall provide support to staff to improve working effectively with students in the general education curriculum, identify students who may require special education services and programs, and must include hearing and vision screening and screening at reasonable intervals to determine whether students are performing at grade appropriate levels in core academic subjects.

- 34 CFR
- Sec. 300.226

~~Regular education intervention~~ [Early intervening](#) services shall comply with the requirements of state and federal law and regulations in order to address academic concerns or behaviors that may be impeding success, but which can be resolved through research-based intervention programs in the regular education setting.

<p>Title 22                  Sec. 14.133                  34 CFR                  Sec. 300.530                  Pol. 113, 113.1,                  113.2</p>	<p>The Board authorizes the use of functional behavioral assessments (FBAs) as an evaluation to gather information to understand the purpose of the student’s behaviors and to assist with developing a positive Behavior Support Plan. FBAs must be conducted when:</p> <ol style="list-style-type: none"> <li>1. A student’s behavior interferes with his/her learning or the learning of others and information is necessary to provide appropriate educational programming.</li> <li>2. A student’s behavior violates the Code of Student Conduct, <del>and a student is suspended for ten (10) consecutive or fifteen (15) cumulative days of school,</del> <u>and</u> is determined to be a manifestation of a student’s disability.</li> <li>3. A student is placed in an interim alternative educational placement for a qualifying reason permitting such placement for up to forty-five (45) school days for certain offenses.</li> <li>4. The school contacts law enforcement regarding a student who already has a positive Behavior Support Plan.</li> </ol>
<p>Title 22                  Sec. 14.123                  20 U.S.C.                  Sec. 1414                  34 CFR                  Sec. 300.300-                  300.311,                  300.502</p>	<p>FBAs may also constitute part of the initial evaluation to determine eligibility for special education.</p> <p>The District shall comply with requirements of state and federal laws and regulations when conducting evaluations.</p> <p>An appropriate evaluation of a student, whether conducted by District staff or individuals not employed by the District, shall consist of the administration of all testing and the use of all assessment procedures required to determine the existence of all legally defined disabilities reasonably suspected by District staff, parents/guardians, or the evaluator. An appropriate evaluation shall assist in determining the content of the IEP to enable a student with a disability to be involved in and progress in the general curriculum.</p> <p>A student shall be assessed in all areas related to the suspected disability including, as appropriate, health, vision, hearing, social and emotional status, general intelligence, academic performance, communicative status and motor abilities.</p>

<p>Title 22 Sec. 14.124 20 U.S.C. Sec. 1414 34 CFR Sec. 300.303- 300.306</p>	<p>A re-evaluation of a student who currently has an IEP shall be conducted as required by state and federal law and regulations.</p>
<p>3. Guidelines</p> <p>Title 22 Sec. 14.122, 14.123</p>	<p><u>Parent/Guardian Requests</u></p> <p>Parents/Guardians may request an evaluation at any time. The parent/guardian request must be in writing. If a request is made orally to any professional employee or administrator, <del>the employee will contact the Special Education office who</del> <u>that individual</u> shall provide a copy of the permission to evaluate form to the parents/guardians within ten (10) calendar days of the oral request.</p> <p>The evaluation shall be completed and a copy of the evaluation report presented to parents/guardians no later than sixty (60) calendar days after receipt of written parent/guardian consent for an evaluation, exclusive of the period following the last day of the spring school term to the first day of the subsequent fall term.</p>
<p>Title 22 Sec. 14.123 20 U.S.C. Sec. 1414 34 CFR Sec. 300.301- 300.311, 300.502</p>	<p><u>Appropriate Evaluations</u></p> <p>An appropriate evaluation shall use a variety of assessment tools and strategies to gather relevant functional, developmental and academic information about a student.</p> <p>An appropriate evaluation shall include:</p> <ol style="list-style-type: none"> <li>1. Testing and assessment techniques required in light of information currently available from previous evaluations.</li> <li>2. Information from parents/guardians and school staff familiar with the performance of the student.</li> <li>3. The student's education records.</li> </ol> <p>The evaluator shall review all such sources of information prior to conducting testing and assessment. The evaluator shall review assessments conducted by others that indicate how the student is responding to regular education intervention services and scientific research-based instruction and/or include such assessments as part of his/her evaluation.</p>

<p>Title 22 Sec. 14.125 34 CFR Sec. 303.307- 300.311</p>	<p>To the extent that the results of such instructional assessments are inconsistent with the results of norm or criterion-referenced testing and assessments that the evaluator has administered, the evaluator shall explain the reason for the inconsistency in his/her report, if possible.</p> <p>When assessing the presence of a specific learning disability, the evaluation shall be consistent with procedures adopted by the District and comply with state and federal law and regulations.</p> <p>Testing and assessment procedures shall be selected and administered to yield valid measurement or assessment of the construct or quality they purport to measure or assess. The evaluator shall administer any testing or assessment procedures in a manner consistent with the requirements and recommendations of the publisher of the test or procedure and in compliance with applicable and authoritatively recognized professional principles and ethical tenets. S/He shall report any factor that might affect the validity of any results obtained.</p> <p>All assessments and evaluation materials shall be selected and administered so as not to be discriminatory on a racial or cultural basis. Where feasible, assessments and evaluations shall be administered in a language and form most likely to provide accurate information about the student.</p> <p>The evaluation shall include an observation of the student in an educational setting, unless the student is not currently in such a setting. The evaluator shall obtain information concerning the performance of the student directly from at least one (1) current teacher of the student, unless s/he does not have a current teacher.</p> <p>The evaluator shall hold an active <a href="#">Pennsylvania</a> certification that qualifies the evaluator to conduct that type of evaluation. If certification is not issued for the particular area of professional practice in which the evaluator is lawfully engaged, the evaluator shall hold such license or other credentials as required for the area of professional practice under state law.</p> <p>The evaluator shall prepare and sign a full report of the evaluation containing:</p> <ol style="list-style-type: none"><li>1. Clear explanation of the testing and assessment results.</li><li>2. Complete summary of all test scores, including, for all standardized testing administered, all applicable full scale or battery scores; domain or composite scores; and subtest scores reported in standard, scaled, or T-score format.</li></ol>
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	<ol style="list-style-type: none"> <li>3. Complete summary of all information obtained or reviewed from sources other than testing conducted by the evaluator.</li> <li>4. Identification of all special education and related services needs and relevant information that directly assists persons in determining the educational needs of the student.</li> <li>5. Specific, individualized recommendations for consideration by the IEP team for educational programming and placement to enable the student to participate as appropriate in the general education curriculum in the least restrictive environment, as defined by federal and state law and regulations.</li> </ol>
<p>Title 22 Sec. 14.124 34 CFR Sec. 300.303</p>	<p><u>Re-Evaluations</u></p> <p>Re-evaluations shall be conducted within the timeframes required by state and federal laws and regulations unless the parent/guardian and the District agree in writing that a re-evaluation is unnecessary. <b><u>For students with intellectual disabilities, the re-evaluation cannot be waived.</u></b> The group of qualified professionals that reviews the evaluation materials to determine whether the child is a student with a disability shall include a certified school psychologist when evaluating a student for autism, emotional disturbance, <del>mental retardation</del><b><u>intellectual disabilities</u></b>, multiple disabilities, other health impairment, specific learning disability and traumatic brain injury.</p> <p>Copies of the re-evaluation report shall be disseminated to parents/guardians at least ten (10) days prior to the meeting of the IEP team unless this requirement is waived in writing.</p>
<p>34 CFR Sec. 300.502</p>	<p><u>Independent Educational Evaluations</u></p> <p>A parent/guardian who disagrees with the results or content of an evaluation performed or obtained by the District may request an independent educational evaluation at District expense. A parent/guardian is entitled to only one (1) independent educational evaluation at public expense each time the District conducts an evaluation with which the parent/guardian disagrees. The independent educational evaluation must arise from parents’/guardians’ disagreement with the District’s most recent evaluations or re-evaluations of the student. The District shall be entitled to a copy of all results of independent educational evaluations conducted at public expense. If an oral request for an independent educational evaluation is made to a professional employee or administrator, that person shall inform the parent/guardian that the request must be in writing. If the native language of the parent/guardian is other than English, the requirement that the parent/guardian make his/her request in writing shall be conveyed by whatever means practicable and, where feasible, in the native language of the parent/guardian.</p>

A written request for an independent educational evaluation at District expense shall be immediately forwarded to Director of Special Education, who may, upon receipt of the written parent/guardian request, ask that the parent/guardian state his/her reasons for disagreement with the evaluation conducted or proposed by the District. The District cannot require the parent/guardian to do so, and the refusal of the parent/guardian shall not delay the process required by this policy.

The criteria under which the independent educational evaluation at public expense is obtained must be the same as the criteria used by the District in conducting an appropriate evaluation, including the location of the evaluation and the qualifications of the examiner, to the extent those criteria are consistent with the parent's/guardian's right to an independent educational evaluation at public expense. The qualified examiners who conduct the independent educational evaluation may not be employed by the public agency responsible for the education of the student.

Within ten (10) school days of receipt of a request for an independent educational evaluation in writing from a parent/guardian, the Director of Special Education shall either initiate a due process hearing to show that the District's evaluation is appropriate and notify the parent/guardian in writing that s/he has done so or issue to the parent/guardian correspondence containing:

1. Assurance that the District will pay for an independent educational evaluation as long as the evaluation meets all of the requirements of an appropriate evaluation and is in compliance with this policy.
2. Statement that the District will not pay for the evaluation until it receives directly from the evaluator a complete copy of a report of that evaluation and determines that the evaluation is in compliance with this policy.
3. Request that the parents/guardians consider accessing reimbursement for all or part of the evaluation from public or private sources of insurance or reimbursement, together with a clear assurance that the parent/guardian is not required to do so and that the District will pay any cost not covered by such sources.
4. Directions that the parent/guardian is responsible for arranging for the evaluation and ensuring that the evaluator contacts the Director of Special Education to arrange for payment of the evaluation.

Upon request, the District shall provide to parents/guardians information about where an independent educational evaluation may be obtained.

If the evaluation has already been conducted and paid for, the District shall issue correspondence advising the parent/guardian that the District will not reimburse the parent/guardian for the evaluation until it receives a complete and unredacted copy of the report of the evaluation and determines that the evaluation is in compliance with this policy. The District shall require documentation substantiating that the parents/guardians paid for or incurred the obligation to pay for the evaluation without reimbursement from a public or private source of insurance or reimbursement.

The Director of Special Education shall send the correspondence to the parent/guardian by certified mail or by other independently verifiable means of conveyance and enclose a copy of this policy.

The Director of Special Education shall maintain a list of qualified independent evaluators in each of the various disciplines commonly relied upon to provide education-related evaluations and assessments and shall promptly make that list available to any parent/guardian who requests it.

References:

State Board of Education Regulations – 22 PA Code Sec. 14.122, 14.123, 14.124, 14.125, 14.133

Individuals With Disabilities Education Act – 20 U.S.C. Sec. 1400 et seq.

Individuals With Disabilities Education, Title 34, Code of Federal Regulations – 34 CFR Part 300

Board Policy – 113, 113.1, 113.2, 209

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# WYOMISSING AREA SCHOOL DISTRICT

SECTION: PUPILS

TITLE: STUDENT FUND RAISING

ADOPTED: November 25, 1996

REVISED:

229. STUDENT FUND RAISING	
1. Purpose	The Board acknowledges that the solicitation of funds from students must be limited since compulsory attendance laws make the student a captive donor and since such solicitation may disrupt the program of the schools.
2. Definition	For purposes of this policy, <b>student fund raising</b> shall include the solicitation and collection of money by students for any purpose and shall include the collection of money in exchange for tickets, papers, advertising or any other goods or services.
3. Authority	<p>The Board prohibits the collection of money in school or on school property, or at any school-sponsored event by a student for personal benefit.</p> <p>Collection of money by approved school organizations may be permitted by the building principal <u>once the Fund Raising Activity application has gone through the approval process.</u></p> <p>Collections by students on behalf of school organizations outside the schools may be permitted only by the Superintendent.</p>
4. Delegation of Responsibility	<p>The Superintendent <u>or designee</u> shall establish rules and regulations which shall: specify times and places in which funds may be collected; describe permitted methods of solicitation which do not place undue pressure on students or patrons; and limit the kind and amount of advertising for solicitation.</p> <p>The principal shall distribute this policy and the rules which implement it to each student organization granted permission to solicit funds. Funds solicited shall be controlled by Student Body Finances Pol. 618.</p>



# WYOMISSING AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: FUND BALANCE

ADOPTED: March 28, 2011

REVISED: ~~October 24, 2011~~

	<p style="text-align: center;">620. FUND BALANCE</p> <p>1. Purpose The Board recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of the School District and is fiscally advantageous for both the District and the taxpayer. This policy establishes goals and provides guidance concerning the desired level of year-end fund balance to be maintained by the District.</p> <p>2. Definitions <b>Fund balance</b> is a measurement of available financial resources. Fund balance is the difference between total assets and total liabilities in each fund.</p> <p>GASB Statement 54 distinguishes fund balance between amounts that are considered nonspendable, such as fund balance associated with inventories, and other amounts that are classified based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Beginning with the most binding constraints, fund balance amounts shall be reported in the following classifications:</p> <p><b>Restricted</b> - amounts limited by external parties, or legislation (e.g., grants or donations).</p> <p><b><u>Unrestricted</u></b></p> <p><b>Committed</b> - amounts limited by Board policy Board action (e.g., future anticipated costs). Action must be taken by the Board to commit fund balance for the designated purpose prior to the end of the fiscal year. <u>Amounts that can be used only for a specific purpose determined by a formal action of the Board. Committed funds may only be changed or lifted by the same formal action to commit them.</u></p> <p><del>Assigned - amounts that are intended for a particular purpose. Generally balances in special revenue funds or capital project funds will be designated as assigned.</del> <u>Amounts that the School District intends to use for a specific purpose such as the intent to use fund balance in a subsequent year budget.</u></p> <p><b>Unassigned</b> - amounts available for consumption or not restricted in any manner.</p> <p>3. Authority An official Board resolution shall be required to establish, modify or rescind a commitment of fund balance.</p>
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<p>4. Guidelines</p>	<p>The School District will strive to maintain an unassigned general fund balance of not less than six percent (6%) and not more than eight percent (8%) of the budgeted expenditures for that fiscal year.</p> <p>The total fund balance, consisting of several portions including committed, assigned and unassigned, may exceed ten percent (10%).</p> <p>If the unassigned portion of the fund balance falls below the threshold of six percent (6%) of budgeted expenditures, the Board will pursue options for increasing revenues and decreasing expenditures, or a combination of both until six percent (6%) is attained. If the assigned and unassigned portions of the fund balance exceeds ten percent (10%) of budgeted expenditures, the Board may utilize a portion of the fund balance by appropriating excess funds for expenditures. The goal shall be to use any excess fund balance for nonrecurring expenditures; not for normal operating costs.</p> <p><u>Use Of Fund Balance</u></p> <p><del>The restricted fund balance shall be reduced to the extent that the underlying reason for the restriction has been eliminated.</del></p> <p><del>If the District experiences an excess of expenditures over revenues for a given fiscal year, the fund balance shall be consumed in the following order:</del></p> <ol style="list-style-type: none"> <li><del>1. Restricted fund balance to the extent that expenditures related to the restriction contributed to the excess of expenditures over revenues.</del></li> <li><del>2. Committed fund balance to the extent that expenditures related to the commitment contributed to the excess of expenditures over revenues. If a plan for periodic use of committed fund balance is reviewed and approved by the Board, the committed fund balance will not be reduced by more than the amount designated in the plan.</del></li> <li><del>3. Assigned fund balance to the extent that expenditures related to the assignment contributed to the excess of expenditures and revenues.</del></li> <li><del>4. Unassigned fund balance for any remaining excess of expenditures over revenues.</del></li> </ol> <p><u>Any expenditure incurred for a purpose in which restricted and unrestricted fund</u></p>
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<p>5. Delegation of Responsibility</p>	<p><u>balance amounts are available shall be satisfied through restricted fund balance amount before unrestricted fund balance amounts. When an expenditure is incurred for a purpose in which unrestricted fund balance amounts are available under committed, assigned or unassigned fund balance, there are no restrictions placed on the order of the unrestricted fund balances used. Order of the unrestricted fund balances used for disbursement is at the discretion of the Business Manager.</u></p> <p>The Business Manager or designee may assign fund balance for items deemed appropriate at any time prior to the issuance of the audited financial statements for a given year.</p> <p>The Business Manager or designee shall be responsible for the enforcement of this policy.</p> <p>References:</p> <p>School Code – 24 P.S. Sec. 218, 688</p>
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620. FUND BALANCE - Pg. 4

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