## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## **HOUSE BILL**

No. 778

Session of 1977

INTRODUCED BY JOHNSON, WIGGINS, BARBER, DUMAS, OLIVER, WHITE, WILLIAMS, RICHARDSON, HARPER AND JONES, MARCH 28, 1977

REFERRED TO COMMITTEE ON EDUCATION, MARCH 28, 1977

## AN ACT

Amending the act of March 10, 1949 (P.L.30, No.14), entitled "An

act relating to the public school system, including certain 3 provisions applicable as well to private and parochial schools; amending, revising, consolidating and changing the 5 laws relating thereto, " further regulating accounting procedures and imposing limitations on the use of certain 7 payments on account of poverty. 8 The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows: 10 Section 2402, act of March 10, 1949 (P.L.30, No.14), known as the "Public School Code of 1949," amended 11 12 January 14, 1970 (1969 P.L.468, No.192), is amended to read: 13 Section 2402. Statements of Accounts, etc. -- In order that the aforesaid accounts may be thoroughly and properly audited, 14 15 it shall be the duty of all boards of school directors and their proper officers, school depositories, district superintendents, 16 treasurers of directors' associations, treasurers of teachers' 17 18 retirement funds, and other proper persons, to furnish to such 19 auditors, whenever required by them for auditing purposes, 20 statements and accounts of all finances of the district, of

- 1 teachers' institutes or directors' associations, and other funds
- 2 belonging to or controlled by the district, including assets and
- 3 liabilities, together with access to all books, records, tax
- 4 duplicates, vouchers, school orders, payrolls, letters and other
- 5 matters pertaining to the same. The statements and accounts
- 6 shall conform to the "Manual of Accounting and Related Financial
- 7 Procedures for Public School Systems" and other procedures
- 8 <u>established by the Department of Education.</u>
- 9 Section 2. Sections 2502.3 and 2502.4 of the act, amended
- 10 June 26, 1974 (P.L.370, No.125), are amended to read:
- 11 Section 2502.3. Payments on Account of Poverty.--For the
- 12 school year 1966-1967, and each school year thereafter, each
- 13 school district shall be paid, in addition to any other subsidy
- 14 to which it is entitled, an amount on account of children of low
- 15 income families equal to the sum of (1) the number of children
- 16 aged five (5) to seventeen (17) years, inclusive, in the
- 17 district of families having an annual income of less than two
- 18 thousand dollars (\$2,000), and (2) the number of children aged
- 19 five (5) to seventeen (17) years, inclusive, in such district of
- 20 families having an annual income in excess of two thousand
- 21 dollars (\$2,000) which receive Commonwealth payments on account
- 22 of dependent children under title iv of the Federal Social
- 23 Security Act, multiplied by one hundred and twenty dollars
- 24 (\$120) through the 1969-1970 school year and one hundred forty
- 25 dollars (\$140) for the school year 1970-1971, 1971-1972 and
- 26 1972-1973 and one hundred sixty-five dollars (\$165) for the
- 27 school year 1973-1974 and each school year thereafter.
- 28 The Secretary of Education shall determine the number of
- 29 children under clauses (1) and (2) of this section from the most
- 30 recent satisfactory data available in the same manner as

- 1 provided under the Federal Elementary and Secondary Education
- 2 Act of 1965.
- 3 For the school year 1973-1974, and each school year
- 4 thereafter, for the purpose of this section, in each school
- 5 district, not less than the number of children shall be counted
- 6 in each category as were counted therefor under this section for
- 7 the school year 1972-1973. <u>In school districts of the first</u>
- 8 class, all payments received under this section shall be
- 9 maintained in a separate account and used solely and exclusively
- 10 for education of the children of low income families as defined
- 11 <u>in the Elementary and Secondary Education Act of 1965 (Public</u>
- 12 <u>Law 89-10</u>).
- 13 Section 2502.4. Additional Special Assistance Grants on
- 14 Account of Low Income Families. -- In addition to any other
- 15 payments made to school districts, the Commonwealth for the
- 16 school year 1973-1974 and for each school year thereafter shall
- 17 pay as a special assistance grant to each school district on
- 18 account of children of low income families an amount equal to
- 19 the sum of the number of children of low income families in the
- 20 district multiplied by the grant per poverty pupil fixed for the
- 21 percentage category of poverty pupils in average daily
- 22 membership in the district according to the following table:
- 23 Percentage Category of
- 24 Poverty Pupils in
- 25 Average Daily Grant per
- 26 Membership Poverty Pupil
- 27 15 19.9 percent \$ 30
- 28 20 24.9 percent 60
- 29 25 29.9 percent 85
- 30 30 34.9 percent 135

- 1 over 35 percent 150
- 2 The Secretary of Education shall determine the number of
- 3 children of low income families from the most recent
- 4 satisfactory data available in the same manner and according to
- 5 the same standards and definitions as provided in the Elementary
- 6 and Secondary Education Act of 1965 (Public Law 89-10), for
- 7 assistance to local educational agencies for the education of
- 8 children of low income families.
- 9 For the school year 1973-1974, and each school year
- 10 thereafter, for the purpose of this section, in each school
- 11 district, not less than the number of children shall be counted
- 12 in each category as were counted therefor under this section for
- 13 the school year 1972-1973. <u>In school districts of the first</u>
- 14 class, all payments received under this section shall be
- 15 <u>maintained in a separate account and used solely and exclusively</u>
- 16 for education of the children of low income families as defined
- 17 in the Elementary and Secondary Education Act of 1965 (Public
- 18 Law 89-10).
- 19 Section 3. This act shall take effect in 90 days.