

LEGISLATIVE REFERENCE BUREAU

2015D02728DMS : CDM

L.R.B. Form No. 4 (Rev. 3/25/10)

No. _____

LEGISLATIVE REFERENCE BUREAU

AN ACT

Amending the act of March 10, 1949 (P.L.30, No.14), known as the Public School Code of 1949, providing for county consolidation of school districts of all classes, except of the first class.

INTRODUCED _____ 20 _____

By _____ District NO. _____

By _____ District NO. _____

By _____ District NO. _____

By _____ District NO. _____

See next page for additional co-sponsors.

Referred to Committee on	
Date _____	20 _____
Reported _____	20 _____
As Committed-Amended	
Recommendation	

By Hon. _____	

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The text suggests that a consistent and thorough record-keeping system is essential for identifying trends and making informed decisions.

In addition, the document highlights the need for regular audits and reconciliations. By comparing the internal records with external statements, such as bank statements, discrepancies can be identified and corrected promptly. This process helps to prevent errors from accumulating and ensures that the financial statements are accurate and reliable.

Furthermore, the text discusses the importance of staying up-to-date with changes in tax laws and regulations. Tax professionals and accountants are advised to monitor these changes closely to ensure that the business remains in compliance and to take advantage of any available deductions or credits.

Date	Description	Amount	Category
2023-01-01	Opening Balance	1000.00	Assets
2023-01-15	Sales Revenue	500.00	Revenue
2023-01-20	Office Supplies	100.00	Expenses
2023-02-01	Bank Interest	25.00	Income
2023-02-10	Equipment Purchase	200.00	Expenses
2023-02-25	Customer Refund	75.00	Revenue
2023-03-01	Closing Balance	1250.00	Assets

AN ACT

1 Amending the act of March 10, 1949 (P.L.30, No.14), entitled "An
2 act relating to the public school system, including certain
3 provisions applicable as well to private and parochial
4 schools; amending, revising, consolidating and changing the
5 laws relating thereto," providing for county consolidation of
6 school districts of all classes, except of the first class.

7 The General Assembly of the Commonwealth of Pennsylvania
8 hereby enacts as follows:

9 Section 1. The act of March 10, 1949 (P.L.30, No.14), known
10 as the Public School Code of 1949, is amended by adding an
11 article to read:

12 ARTICLE II-A

13 COUNTY CONSOLIDATION OF SCHOOL DISTRICTS

14 Section 201-A. Scope of article.

15 This article provides for county consolidation of school
16 districts.

17 Section 202-A. Definitions.

18 The following words and phrases when used in this article
19 shall have the meanings given to them in this section unless the

1 context clearly indicates otherwise:

2 "Department." The Department of Education of the
3 Commonwealth.

4 "Identifying characteristics." Includes school name, school
5 facility name, school song, school mascot and any other indicia
6 of school identity.

7 "School district." Includes school districts of all classes,
8 except of the first class.

9 Section 203-A. Establishment of county school districts.

10 (a) Establishment.--

11 (1) Notwithstanding the provisions of section 224, all
12 school districts shall be consolidated at the county level
13 and be governed by a single county school board under section
14 204-A.

15 (2) The school board of each county shall appoint a
16 single county superintendent for all schools within the
17 county consolidated under this article and may appoint a
18 solicitor and such other appointees and employees as it may
19 deem proper in carrying out the provisions of this act.

20 (3) Each school consolidated under this article shall
21 maintain its own identifying characteristics in the new
22 county district as long as it is operational.

23 (b) Division.--In instances where the boundaries of a school
24 district encompass multiple counties, the department shall
25 divide the district and schools into the appropriate county
26 under section 205-A.

27 Section 204-A. Countywide school board.

28 (a) Election.--At the first municipal election occurring
29 more than 30 days subsequent to the formation of a countywide
30 school district under this article, a board of school directors

1 for the district shall be elected, as provided in this section.

2 (b) Directors.--

3 (1) When two or more school districts are combined into
4 a single county district under this article, the directors
5 then in office in each component school district shall, until
6 the end of their respective terms, be directors of the newly
7 formed school district. Vacancies occurring in such incumbent
8 positions shall not be filled.

9 (2) At the first municipal election following the date
10 of establishment of the new county school district, three
11 directors shall be elected by region for an initial two-year
12 term, three directors shall be elected by region for an
13 initial four-year term and three directors shall be elected
14 by region for an initial six-year term. Terms of office shall
15 begin on the first Monday of December following the election.
16 For subsequent municipal elections, all school directors of
17 the newly formed school district shall be elected by region
18 for a term of six years.

19 (c) Regional election.--Each school director shall be
20 elected by region, as determined by the department under section
21 205-A.

22 (d) Powers and duties of board.--The new county school board
23 shall be classified based on countywide population as provided
24 under section 202 and shall have all the powers and duties of
25 other similarly classified school boards under this act.

26 Section 205-A. Departmental responsibilities.

27 Within one year of the effective date of this section, the
28 department shall:

29 (1) Distribute schools of school districts that
30 encompass multiple counties into the county in which the

1 individual school is located for the purpose of county
2 consolidation under this article.

3 (2) Divide each county into nine regions of equal
4 population, with consideration of current school district
5 lines. Each region shall elect one member to the county
6 school board under section 204-A. The department shall
7 determine the initial term length of each region established
8 under subsection 204-A(b).

9 (3) Provide advisors and legal counsel to school
10 districts mandated to consolidate under this article.

11 Section 206-A. Collective bargaining agreements.

12 The provisions of this article shall not be construed as
13 abrogating any provision of a collective bargaining agreement or
14 employment contract that exists prior to the effective date of
15 this section.

16 Section 2. This act shall take effect as follows:

17 (1) The addition of section 205-A of the act shall take
18 effect immediately.

19 (2) This section shall take effect immediately.

20 (3) The remainder of this act shall take effect in two
21 years.