

INSTRUCTIONS FOR FORM COMPLETION

PDE-374 – EXPENDITURES FOR EDUCATION OF JUVENILES INCARCERATED IN ADULT FACILITIES

In Accordance With Section 1306.2 of School Code

- I. Complete the PDE-374 using the Excel file found on the web site www.education.pa.gov. Click on Teachers & Administrators, then Child Accounting, then Forms for Juveniles Incarcerated in Adult Facilities.
- II. The PDE-374 Excel file has two sheets: Data Entry and Printable Report. All data must be entered on the Data Entry sheet; the Printable Report sheet will automatically populate and perform necessary calculations.
- III. Enter form type (Budget or Final) and fiscal year. Complete all heading information: Name of School District, County Name, Administrative Unit Number (9-digit code), Contact Person, E-mail Address, Telephone Number and Extension, Signature of Superintendent and Date (after printing).
- IV. Definitions for the revenue and expenditure functions and objects are contained in the “Manual of Accounting and Financial Reporting for Pennsylvania Public Schools.” Expenditures are entered at the major function level.

NOTE: If the host school district contracts with an intermediate unit to provide the educational program at the county jail, the revenues and expenditures reported on the PDE-374 should be reported in detail as if the host school district had operated the program. In other words, the amount paid to the intermediate unit should not be reported as contracted service on this form. This detail is requested to provide the Pennsylvania Department of Education sufficient information to analyze the expenditure requirements for this program.

V. INSTRUCTIONS FOR PRINTABLE REPORT

- A. **Total Expenditures for Nonspecial Education:** This will automatically calculate based on expenditure data entered.
- B. **Total Revenue from Other Sources for Nonspecial Education:** This will automatically calculate based on revenue data entered.
- C. **Net Expenditures for Nonspecial Education (A-B):** This will automatically calculate as A minus B.
- D. **Total Expenditures for Special Education:** This will automatically calculate based on expenditure data entered.
- E. **Total Revenue from Other Sources for Special Education:** This will automatically calculate based on revenue data entered.

F. **Net Expenditures for Special Education (F-G):** This will automatically calculate as F minus G.

VI. INSTRUCTIONS FOR DATA ENTRY—REVENUE

6000 Revenue From Local Sources: Report any local revenue received specifically for expenditures related to nonspecial and special education programs for juveniles incarcerated in adult facilities. Any such revenue could be from 6500 Earnings on Investments, 6600 Food Service Revenue, 6700 Revenues from Student Activities, 6800 Revenues from Intermediate Sources, or 6900 Other Revenue from Local Sources.

7000 Revenue From State Sources: Report all state revenue received specifically for expenditures related to nonspecial and special education programs for juveniles incarcerated in adult facilities. For example, report funding received for 7500 Extra Grants (Alternative Schools), 7810 State Share of Social Security and Medicare Taxes, and 7820 State Share of Retirement Contributions. Extra cells on the Data Entry sheet have been provided to itemize any other state revenue received specifically for expenditures related to the education of juveniles incarcerated in adult facilities.

8000 Revenues From Federal Sources: Report any federal revenue received specifically for expenditures related to nonspecial and special education programs for juveniles incarcerated in adult facilities.

9000 Other Financing Sources: Report amounts from other financing sources received specifically for expenditures related to nonspecial and special education programs for juveniles incarcerated in adult facilities.

NOTE: The revenue for 7810 and 7820, as well as any other revenue that is directly attributable to nonspecial education or special education, should be specifically broken down for nonspecial education and special education. All other revenue reported should be prorated as determined appropriate between nonspecial and special education.

VII. INSTRUCTIONS FOR DATA ENTRY—EXPENDITURES

Report expenditures for the education of juveniles incarcerated in adult facilities by the major functions and objects shown on the Data Entry sheet for nonspecial education and special education programs.