

No. 1980-237

AN ACT

HB 1048

Amending the act of March 10, 1949 (P.L.30, No.14), entitled "An act relating to the public school system, including certain provisions applicable as well to private and parochial schools; amending, revising, consolidating and changing the laws relating thereto," further providing for the classification of school districts; further providing for intermediate directors and authorizing school boards to publish notices on the availability of audit reports.

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

Section 1. Section 202, act of March 10, 1949 (P.L.30, No.14), known as the "Public School Code of 1949," amended August 8, 1963 (P.L.564, No.299), is amended to read:

Section 202. Classification.—The several school districts of the Commonwealth are hereby divided into five classes, as follows:

Each school district having a population of one million five hundred thousand (1,500,000), or more, shall be a school district of the first class;

Each school district having a population of **[five hundred thousand (500,000)]** *three hundred fifty thousand (350,000)*, or more, but of less than one million five hundred thousand (1,500,000), shall be a school district of the first class A;

Each school district having a population of thirty thousand (30,000), or more, but of less than **[five hundred thousand (500,000)]** *three hundred fifty thousand (350,000)*, shall be a school district of the second class;

Each school district having a population of five thousand (5,000), or more, but of less than thirty thousand (30,000), shall be a school district of the third class.

Each school district having a population of less than five thousand (5,000) shall be a school district of the fourth class.

Section 2. Subsection (a) of section 910-A of the act, amended April 6, 1980 (No.30), is amended to read:

Section 910-A. Intermediate Unit Board of Directors.—(a) The intermediate unit board of directors shall be composed of thirteen members except as otherwise provided for in this subsection, chosen for terms of three years from among members of the boards of school directors of school districts comprising the intermediate unit. An intermediate unit director may succeed himself without limitation as to the number of terms. **[At no time shall more than one director from any school district be elected to an intermediate unit board of directors.]** Where there are fewer than thirteen school districts within an inter-

mediate unit, there shall be one school director from each school district elected to the intermediate unit board of directors, *but any such intermediate unit board of directors may elect one additional at-large member*. When there are more than thirteen districts in an intermediate unit each district, as far as practicable, may have one member on the unit board, up to a maximum of twenty members. The election of intermediate unit boards of directors shall be by proportionate ballot, and each school director of each school district within an intermediate unit shall be entitled to cast votes determined by dividing the weighted average daily membership of the school district by the total weighted average daily membership within the intermediate unit, multiplying the quotient so obtained by one thousand, dividing the product so obtained by the number of directors as provided for above, and rounding such dividend to the nearest whole number: Provided, however, That each school director shall have at least one vote. The Secretary of Education shall annually, not later than the first day of February, certify the weighted average daily membership for the previous school year for each school district and for each intermediate unit, and shall compute the number of votes to which each school director of each school district within an intermediate unit shall be entitled.

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Section 3. Section 2131 of the act, amended September 28, 1951 (P.L.1551, No.395), is amended to read:

Section 2131. Publication of Annual Financial Statements.—[The annual financial statement, or any part thereof, furnished by the school controller in any district of the first class to the board of public education,] *Notice that the annual financial statement furnished by the school controller in any district of the first class or first class A to the board of education, has been filed and is available for public inspection at the business office of the district* shall be published by the board of public education in two newspapers, designated by the board, once a week for three successive weeks, beginning the first week after the same has been furnished to it.

Section 4. Section 2432 of the act, amended May 2, 1949 (P.L.805, No.205), is amended to read:

Section 2432. Notice of Audit.—The auditors shall, within ten days after completing their report of audit, advertise a [concise financial statement] *notice that the audit report for the district has been filed and is available for public inspection at the business office* of the district in one newspaper of general circulation published or generally circulated in such district, once a week for three successive weeks. Such notice shall call attention to the fact that the report was filed on a date therein stated, and give notice that the same will be confirmed absolutely unless an appeal is taken therefrom within thirty days after the filing thereof. [Such financial statement shall set forth the balance in the treasury at the beginning of the fiscal year, all revenues received

during the year by major classifications, all expenditures made during the fiscal year by major functions, and the current resources and liabilities of the district at the end of the fiscal year; the gross liability and the net debt of the district, the amount of the assessed valuation of the district, the assets of the district with the character and value thereof, the date of the last maturity of the respective forms of funded debt, and the assets in each sinking fund. Such publication shall be deemed compliance with the provisions of the Municipal Borrowing Law which requires the corporate authorities of the district to publish an annual statement of indebtedness.] Any auditor neglecting or refusing to comply with this section shall, upon conviction thereof in a summary proceeding, be sentenced to pay a fine of not more than one hundred dollars (\$100), and, in default of the payment of such fine and costs, shall be sentenced to imprisonment for not more than ten days.

Section 5. Section 2441 of the act, amended January 14, 1970 (1969, P.L.468, No.192), is amended to read:

Section 2441. Time of Audit; Filing Copies; Publication.—In every school district of the fourth class, the auditors shall meet annually with the board of school directors, on the first day of July, at the time of organization, or within five days thereafter, and within thirty days carefully audit and adjust the financial accounts of the school district for the preceding school year: Provided, That the meeting of the auditors with the board of school directors shall not be held on the Fourth of July. At the completion of the audit, they shall make a careful statement, in duplicate, of the finances of the district for the preceding year, setting forth the assets and liabilities, and an itemized statement of all receipts, expenditures, and credits, whatsoever, of all school officials, and including therein any sums that have been charged against any person or persons. One copy of such annual statement shall be filed by the auditors with the secretary of the board of school directors and one in the court of common pleas of the county in which such district or the greater or greatest part thereof in area shall be located. A [summary thereof, including the assets and liabilities] *notice that the audit report for the district has been filed and is available for public inspection at the business office* of the school district shall be published in a newspaper having general circulation in the district, once a week for three successive weeks, beginning the first week after filing the same, or be promptly posted, by not less than six copies, in as many places in the district. The auditors shall also file one copy of their report with the Superintendent of Public Instruction.

Section 6. (a) Section 1 of this act shall take effect in 60 days.

(b) Section 2 of this act shall take effect immediately.

(c) Sections 3, 4 and 5 of this act shall take effect in 60 days and shall apply to the fiscal year July 1, 1980 to June 30, 1981 and to each fiscal year thereafter.

APPROVED—The 19th day of December, A. D. 1980.

DICK THORNBURGH