GLOSSARY OF CHILD ACCOUNTING TERMS

ACT 80 (1969) EXCEPTION: An approval given by the Pennsylvania Department of Education which allows school districts, area vocational-technical schools and intermediate units to shorten the school day or school year for specified activities that will improve the educational program. This approval allows an exception to the 180-day requirement as long as minimum hours of instruction are met.

ADMINISTRATIVE UNIT NUMBER (AUN): A 9-digit number assigned by the Pennsylvania Department of Education used to identify local education agencies.

AGGREGATE DAYS ATTENDANCE: The sum of days present for all students for the days school was in session during the reporting period.

AGGREGATE DAYS MEMBERSHIP: The sum of the days present and days absent for all students for the days school was in session during the reporting period.

APPROVED PRIVATE SCHOOL: A private school licensed by the State Board of Private Academic Schools where the specific special education program for certain exceptional handicapped persons is approved by the Secretary of Education through the Bureau of Special Education and is thereby eligible to receive payments for tuition and maintenance from school district and/or Commonwealth funds.

APPROVED SECONDARY CAREER AND TECHNICAL EDUCATION PROGRAM: A program that has been approved by the Pennsylvania Department of Education in accordance with applicable State Board of Education regulations governing career and technical education. (Family and Consumer Sciences programs are not included.)

AREA VOCATIONAL-TECHNICAL SCHOOL (AVTS): A public school, which provides career and technical education to secondary school students, out-of-school youth and adults in a geographical area comprised of and operated by one or more school districts.

References: Pennsylvania Public School Code of 1949, Sections 24 P.S. 18-1840 through 18-1853

AVERAGE DAILY ATTENDANCE (ADA): The average number of students in attendance during the reporting period (aggregate days attendance divided by days in session).

AVERAGE DAILY MEMBERSHIP (ADM): The average number of students in membership during the reporting period (aggregate days membership divided by days in session).

BASIC EDUCATION CIRCULAR (BEC): A document that provides guidance from the Pennsylvania Department of Education relating to the Pennsylvania Public School Code of 1949, State Board of Education Regulations and Standards, and federal law and regulations.

CAREER AND TECHNICAL EDUCATION ENROLLEE/VOCATIONAL ENROLLEE: A student who has an occupational objective on file and is enrolled in an approved secondary career and technical education program for the reporting year.
CAREER AND TECHNICAL EDUCATION INFORMATION SYSTEM (CATS; formerly VEMIS): A Pennsylvania Department of Education Career and Technical Education Information System for the purpose of satisfying federal requirements.

CATS is a two part system:

1. The Program Approval system accepts updates from School Districts, Area Vocational Technical Schools and Charter Schools for career/technical education programs.
2. The Student Data Submission system collects data on individual students enrolled in approved career/technical education programs. Data is used for Student Accountability Systems and the allocation of Carl D. Perkins Vocational and Technical Education Act funds.


CHARTER SCHOOL: An independent public school designed by local citizens, established and operated under a charter from the local board of school directors. A charter school must be organized as a public nonprofit corporation. Charter schools are exempt from most state mandates except those ensuring the health, safety and civil rights of students.

CHILD ACCOUNTING DATABASE (CAD): A data collection system that collects student attendance and membership data for the purpose of allocating school district’s state subsidies: Basic Education Funding, Special Education Subsidy, Secondary Vocational Education Subsidy, and Tuition for Orphan’s Subsidy. Membership data is also used in the calculation of each school district’s tuition rate.

CLASSIFICATION OF INSTRUCTIONAL PROGRAM (CIP) CODE: A six-digit code in the form xx.xxxx that identifies a recognized occupational training program described by the United States Department of Education and adopted by State Education Agencies.

COMPULSORY SCHOOL AGE: The period of a child’s life from the time the child’s parents elect to have the child enter school, which shall be not later than at the age of eight (8) years, until the age of seventeen (17) years. The term shall not include kindergarten students and any child who holds a certificate of graduation from a regularly accredited senior high school.

CONSORTIUM-OPERATED ALTERNATIVE HIGH SCHOOL: A school formed as a result of a special program jointure, which enrolls high-risk students, or students who previously dropped out. A special program jointure is an entity established by the boards of school directors in two or more school districts, with approval of the Pennsylvania Department of Education.

Reference: Pennsylvania Public School Code of 1949, Sections 1701-1709

DAY TREATMENT CENTER: A nonresidential facility to which children are referred pursuant to a proceeding under 42 Pa. C.S. Chapter 63 (relating to juvenile matters). Such facilities are approved/licensed under the Department of Public Welfare. Chapter 3800 Regulations, Child Residential and Day Treatment Facilities, govern day treatment centers/programs.

DAYS IN SESSION: The total number of instructional days completed.

DETENTION FACILITY: A residential institution to which children are referred pursuant to a proceeding under 42 Pa. C.S. Chapter 63 (relating to juvenile matters).
**DUAL ENROLLMENT**: Student enrolled in a nonpublic school who is also attending public school part-time.

**DUAL ENROLLMENT GRANT PROGRAM**: Students take college courses and earn postsecondary credit while completing high school graduation requirements. Public school students in Dual Enrollment Program can be counted in full membership even if parents are paying a portion for tuition, books, fees, etc.

**ELEMENTARY**: An instructional level that includes grades one through six.

**EMANCIPATED MINOR**: A person below the age of 21 who has chosen to establish a domicile apart from the continued control and support of his/her parents or guardians. A minor living with a spouse is deemed emancipated.

Reference: State Board of Education Regulations Chapter 11, Section 11.11

**EXTENDED SCHOOL YEAR**: Special education services or related services provided outside of a standard schedule of school days within a school term, for the purpose of ensuring the provision of a free appropriate public education to an eligible student.

Membership for students in extended school year programs should not be reported to Child Accounting.

Reference: State Board of Education Regulations Chapter 14, Department of Education Chapter 342

**FOREIGN EXCHANGE STUDENT**: A student who is in this country with a J-1 visa and who is categorized as a “resident” for Child Accounting reporting purposes.

**GENERAL EDUCATIONAL DEVELOPMENT (GED) CERTIFICATION**: A high school equivalency certification obtained through achievement of satisfactory scores on comprehensive tests that measure the educational development of students who have not completed their formal high school education. Such students are issued a Commonwealth Secondary School Diploma issued by the Department of Education.

**HOME EDUCATION PROGRAM**: An education program designed to permit parents, guardians and legal custodians (“supervisors”) to conduct home education programs for their children.

Reference: Pennsylvania Public School Code of 1949, Section 1327.1

**HOMELESS STUDENT**: Student who lacks a fixed, regular, adequate night time residence or has a primary night time residence in a supervised publicly or privately operated shelter for temporary accommodations (including welfare hotels, congregate shelters, and transitional housing for mentally ill), an institution providing temporary residence for individuals intended to be institutionalized, or a public or private place not designed for, or ordinarily used as a regular sleeping accommodation for human beings.

Reference: 42 U.S.C. Section 11302(a)
INDIVIDUALIZED EDUCATION PROGRAM (IEP): The plan written by the IEP team (including parents) that specifically describes the programs and services necessary for a free appropriate public education for the eligible child.

INSTRUCTIONAL TIME: Time in the school day devoted to instruction and instructional activities provided as an integral part of the school program under the direction of certified school employees.

Minimum required hours are: 450 hours - half-time kindergarten; 900 hours - full-time kindergarten and elementary; 990 hours - secondary.

Reference: Basic Education Circular 24 P.S. Section 15-1504, Instructional Time and Act 80 Exceptions

LOCAL EDUCATION AGENCY (LEA): A board of education or other legally constituted local school authority having administrative control and direction of public elementary or secondary schools in a city, county, township, school district, or political subdivision in a state, or any other public educational institution or agency having administrative control and direction of a career and technical education program. This term includes state correctional education agencies.

NO CHILD LEFT BEHIND (NCLB): The No Child Left Behind Act of 2001 requires school districts to develop strong systems of accountability based upon student performance. The implication to the Child Accounting System is the requirement to report disaggregated data by gender, race/ethnicity and four additional subgroups (Economically Disadvantaged, English Language Learner, Migrant, and Special Education).

NONPUBLIC SCHOOL: A school that is privately controlled by a nonpublic entity and is financed from sources other than public taxation.

NONRESIDENT STUDENTS: Students classified as nonresident (custodial parent or guardian resides in another school district) include the following:

- nonresident students in foster homes who were educated by the school district in which the foster parents reside,
- nonresident students in foster homes who were educated by a school district that is not the school district of residence of the foster parents,
- institutionalized nonresident students whose school district of residence cannot be determined,
- institutionalized nonresident students in detention facilities whose district of residence cannot be determined,
- institutionalized nonresident students whose district of residence has been acknowledged,
- nonresident students whose district of residence has contracted with your school district for educational services,
- nonresident students whose parents or guardians have paid tuition to your school district,
- nonresident students whose tuition has been waived by your school board,
- nonresident students from outside of Pennsylvania whose tuition is either waived or parent-paid,
- nonresident students in foster homes within your school district who have been educated by an out-of-state school, and
- nonresident students in institutions within your school district whose district of residence cannot be determined and whom an out-of-state school educates.

**PLAN OF DELIVERY:** Methods of instruction and technical skills development, either in a school or work setting, as outlined in the approved secondary career and technical education program. Plans may encompass either occupational (non-tech prep) or tech prep delivery.

**PRIVATE RESIDENTIAL REHABILITATIVE INSTITUTION (PRRI):** A facility, other than one operated by a public agency, which as of December 31, 1977, offered educational services as a part of a total rehabilitative program provided for legally committed juveniles, pursuant to a proceeding under the Act of December 6, 1972 (P.L. 1464, No 333) known as the “Juvenile Act.” The funding of the program must have been at least partially provided through contractual agreements with the county in which each child was a resident, and the institution must have received from the county a per diem amount for each child who was legally committed.

**PRIVATE SCHOOL:** A nonpublic school defined by the licensing regulations as one that maintains or conducts classes for the purpose of offering instruction for consideration, profit or tuition, to five or more students at one time or to 25 or more students during the school year.

**RACE/ETHNICITY:** Categories used to describe groups to which individuals belong, identify with, or belong in the eyes of the community. These categories do not denote scientific definitions of anthropological origins.

- **American Indian/Alaskan Native** – A person having origins in any of the original peoples of North America and who maintains cultural identification through tribal affiliation or community recognition.
- **Asian/Pacific Islander** – A person having origins in any of the original peoples of the Far East, Southeast Asia, the Indian subcontinent or Pacific Islands. This includes people from China, Japan, Korea, the Philippine Islands, Samoa India and Vietnam.
- **Black (Non-Hispanic)** – A person having origins in any of the black racial groups of Africa (except those of Hispanic origin).
- **Hispanic** – A person of Mexican, Puerto Rican, Cuban, Central or South American or other Spanish culture or origin, regardless of race.
- **White (Non-Hispanic)** – A person having origins in any of the original peoples of Europe, North Africa or the Middle East (except those of Hispanic origin).

Note: This data is required for No Child Left Behind (NCLB). The manner of collection of Race/Ethnicity information is left to the discretion of the Local Education Agency. Use a system that produces reasonably accurate data that may be replicated by others using the same documented system.
RESIDENT STUDENTS: Students classified as resident include the following:
- students whose parents or guardians reside in the school district,
- students who have proven to be emancipated,
- adopted or pre-adopted students,
- foreign exchange students who have a J-1 visa,
- students whose parents or guardians and foster parents reside in the same school district,
- homeless students not living in a shelter or institution,
- students residing with an adult other than parents or guardians,
  Reference: Pennsylvania Public School Code of 1949, Section 24 PS 13-1302
- students whose parents are migrant workers, and
- resident students who have been educated by an out-of-state school.

SECONDARY: An instructional level that includes grades seven through twelve.

SECTION 1302 SCHOOL CODE: A child of school age who is residing with a resident of a school district and such resident is supporting the child gratis, as if the child were his/her own; such resident intends to keep and support the child continuously and not merely through the school term.

Students in informal kinship care placements are classified as Section 1302 School Code if the above definition is also met.

Students classified as Section 1302 School Code are classified as “resident” students.

SECTION 1305 SCHOOL CODE: A nonresident child who is placed in the home of a resident of the school district (foster home) by order of court or by arrangement with an association, agency or institution having the care of neglected and dependent children and such resident is compensated for keeping the child.

Note: The parent or guardian of such child resides in a different school district than the school district in which the foster parent resides.

Students in the following arrangements/placements are classified as Section 1305 School Code if the above definition is also met and the student is in:
- foster care,
- family living program,
- formal kinship care,
- Community Residential Rehabilitation Services host home for children
- respite foster care.

Note: Students in Community Residential Rehabilitation Services full-care programs should be reported as Section 1306 students. (Students are placed in settings where staff provides 24 hour care.)

SECTION 1306 NOT WARD OF THE STATE: An institutionalized nonresident student whose school district of residence has been acknowledged.
SECTION 1306 WARD OF THE STATE: An institutionalized nonresident student whose school district of residence cannot be determined.

STATE-OWNED SCHOOL: A category that is limited to Scotland School for Veterans’ Children and Scranton State School for the Deaf.

SUBGROUPS: Special population categories. A student can be reported in more than one subgroup.

- Economically Disadvantaged: A student who utilizes the free/reduced lunch program at their school.
- English Language Learner (ELL): A limited English proficient student defined as one who:
  1) was not born in the United States or whose native language is other than English and comes from an environment where a language other than English is dominant; or is a Native American or Alaska Native who is a native resident of the outlying areas and comes from an environment where a language other than English has had a significant impact on such an individual’s level of English language proficiency; or is migratory and whose native language is other than English and comes from an environment where a language other than English is dominant; and
  2) has sufficient difficulty speaking, reading, writing or understanding the English language and whose difficulties may deny such individual the opportunity to learn successfully in classrooms where the language of instruction is English or to participate fully in an English speaking society.
- Migrant: A student who has moved across a school district line with/or to join a migrant parent or guardian or on their own within the preceding 36 months, in order to obtain temporary or seasonal employment in qualifying agricultural or fishing work including agri-related businesses such as meat or vegetable processing.
- Special Education: A student receiving specially designed instruction consistent with an Individualized Education Program (IEP) under the Individuals with Disabilities Education Act (IDEA – Part B). This does not include students with a Gifted Individualized Education Program (GIEP).

An IEP is a written statement for a child with a disability that is developed, reviewed, and revised in a team meeting in accordance with the regulations governing special education programs in Pennsylvania. The IEP specifies the individual educational needs of the child and what education and related services are necessary to meet those needs.

Note: This data is required for No Child Left Behind (NCLB).

SUMMER SCHOOL PROGRAM: An instructional program that operates after the standard scheduled school year is over which is designed for students to make-up classes they did not pass, etc.

Membership for students in summer school programs should not be reported to Child Accounting.

TECH PREP PROGRAM: A combined secondary and postsecondary program that leads to an associate degree or certificate and employment. It provides integration of academic and technical preparation in engineering technology; applied science; mechanical, industrial or
practical art or trade; agriculture; health; or business. This includes development of competence in mathematics, science and communications through a sequential course of study.

**TOTAL ENROLLMENT:** The number of different students for whom days of attendance and membership are being reported in a particular column.

**UNGRADED:** A classification of students whose grade cannot be determined.

**VOCATIONAL EDUCATION MANAGEMENT INFORMATION SYSTEM (VEMIS; currently CATS):** See Career and Technical Education Information System (CATS).

**VOCATIONAL ENROLLEE/CAREER AND TECHNICAL EDUCATION ENROLLEE:** A student who has an occupational objective on file and is enrolled in an approved career and technical education program for the reporting year.

**WEIGHTED AVERAGE DAILY MEMBERSHIP (WADM):** The assignment of weight by instructional level to the average daily membership. The current weighting is half-time kindergarten at 0.5; full-time kindergarten at 1.0; elementary (grades 1-6) at 1.0; and secondary (grades 7-12) at 1.36.

**YEAR-ROUND SCHOOL:** A standard schedule of school days that operates on a year-round basis.

Membership for students in year-round school **should be reported** to Child Accounting based on the total days in session.