

**SIGNIFICANT INFORMATION CONCERNING REPORTING
CHILD ACCOUNTING MEMBERSHIP DATA FOR CHARTER SCHOOLS
School Year 2006-2007**

A. Charter School Membership Reporting

1. If a student in a charter school is institutionalized ("Pennsylvania Public School Code of 1949," Section 1306) and is not being educated by the charter school, Section 1308 states that the student's school district of residence is responsible for paying the tuition charged by the host school district. Since a charter school is not a school district and is therefore not responsible for the tuition, the charter school should remove the student from its rolls for the period of time of the institutionalization. The host school district will include the student on its rolls as a nonresident and will bill the student's school district of residence.

It is possible that the resident school district and the host school district will be the same school district. In this case, the resident/host school district will include the student on its rolls as a resident.

2. If a student in a charter school is educated by an intermediate unit (IU), the charter school should keep the student on its rolls and inform the student's school district of residence that the student is enrolled in an IU class. The charter school is responsible for contracting with and paying the IU for the educational services provided.
3. If a student in a charter school is educated by an area vocational-technical school (AVTS)/career-technical school, the charter school must report the attendance and membership data for the portion of the day the student is educated by the AVTS/career-technical school and for the portion of the day the student is educated by the charter school.

Effective October 1, 2004, the Charter School BEC 24 P. S. § 17-1701-A states that it is the responsibility of the charter school to decide whether or not to make a career-technical school curriculum available to the student and, if so, to contract with a career-technical school for the provisions of these services. A charter school may contract with a career-technical school to provide a career-technical education option for its students, but a charter school is not required to provide such an option unless it becomes part of a student's IEP.

The charter school must pay the career-technical school the established contractual charge for a student who receives a career-technical education.

AVTSs/career-technical schools must provide attendance and membership data to charter schools for inclusion on charter school reports. AVTSs/career-technical schools will receive the Secondary Vocational Education Subsidy for

charter school students educated by career-technical schools, based on data reported by charter schools.

4. If a student in a charter school is educated a portion of the day by the school district of residence or any other school district (for instance, to receive special education services), the charter school reports the portion of the day the student is educated by the school district and the portion of the day the student is educated by the charter school. The charter school should contract with the school district and pay the school district whatever amount was agreed upon for the services provided by the school district. The charter school should receive the full selected expenditure from the school district of residence.
5. If a student in a charter school is provided homebound instruction by the resident school district, the charter school should keep the student on its rolls. The charter school should contract with the school district and pay the school district whatever amount was agreed upon for the services provided.

If a student in a charter school is provided homebound instruction by the charter school, the charter school should keep the student on its rolls.

B. Compulsory Attendance

The Pennsylvania Department of Education has determined that statutory and regulatory rules concerning compulsory attendance apply to charter schools, but the statutory provisions to enforce those rules do not. Charter schools are required to report excessive unexcused absences by their students to the school district board or superintendent. It is up to the school district to bring actions to enforce the compulsory attendance laws for charter school students.

C. Retention of Records

“Pennsylvania Public School Code of 1949,” Section 518 requires school districts to retain financial records for a period of not less than six years. Charter schools should maintain all child accounting data for a period of not less than six years; if an audit finding is being appealed, maintain records until the finding is resolved.