

## **Significant Information Concerning Reporting Child Accounting Data for School Districts School Year 2006-2007**

### **A. PDE-4085 Request for Section 1504 (Act 80) Exceptions**

1. Act 80 requests will be considered for approval if submitted before September 30 following the end of the school year.
2. Act 80 full-day dismissals may be used after the last day of school for all students, including after the graduation ceremony for seniors.
3. Act 80 days are not intended to substitute for lost instructional time because of inclement weather.
4. If there has been a work stoppage by teachers, approval will not be granted for full-day Act 80 days. In addition, any full-day Act 80 days already approved by the Pennsylvania Department of Education (PDE), including those Act 80 days that have already been used, will be rescinded upon initiation of a work stoppage. (In these instances, school districts are required to have 180 days in session.) Approved Act 80 early dismissals will not be rescinded as a result of a work stoppage.
5. To assure that the school district has maximum flexibility for adjustments to the calendar for weather dismissal days, consider requesting Act 80 approval for all activities for which an Act 80 exception may be approved.

### **B. Days In Session for Seniors**

1. As always, seniors may not be counted in membership after the day of the graduation ceremony. The exception is that seniors can be counted in membership at the AVTS after the school district's graduation ceremony if the AVTS expected the seniors to attend and if this expectation was made known to the home school district and the students.
2. BEC 24 P.S. §15-1504 "Instructional Time and Act 80 Exceptions" states that for pupils in graduating classes, up to three days for graduation preparation under the supervision of certificated school employees may be counted as pupil instruction time. However, please be aware that any early dismissal on a graduation practice day must be subtracted from the instructional time.
3. BEC 24 P.S. §15-1504 also states that graduation practice must be scheduled within 60 calendar days of the commencement ceremony and that graduation practice can be scheduled on a regular instruction day or on a Saturday.

### **C. Pre-Kindergarten Programs**

1. Beginning with School Year 2006-2007, school districts that operate pre-kindergarten classes for three or four year-olds may count students in the Child Accounting web-based data collection system for purposes of receiving state subsidy reimbursements.

Pre-kindergarten programs must be in compliance with the revised State Board of Education Regulations, Chapters 4, 11 and 12. Refer to the following for specific program information:

- Chapter 4 Section 4.20 - Prekindergarten education
- Chapter 11 Section 11.1 - School term
- Chapter 11 Section 11.3 - Minimum required hours
- Chapter 11 Section 11.9 - Prekindergarten exception
- Chapter 12 Section 12.16 - Definitions

2. Do **not** report students in Head Start programs.

### **D. Four-Year-Old Kindergarten Programs**

1. Membership for students in 4-year-old kindergarten programs can only be reported if the program is offered to all eligible students in the school district. Membership may **not** be reported as 4-year-old kindergarten if the school district limits enrollments (for example, enrollment selections done with a lottery or on a first-come, first served basis). See C. above, Pre-Kindergarten Programs, for guidelines to report this membership.
2. Instructional time, membership and attendance data for 4-year-old kindergarten groups must be reported separate from 5-year-old kindergarten.
3. The minimum entry age to kindergarten may not be less than 4 years, no months, before the first day of the school term. See Chapter 11, §11.14 - Admission to kindergarten when provided.

### **E. Instruction Conducted in the Home**

1. A student placed by his or her Individualized Education Program ("IEP") team on instruction conducted in the home should be reported in regular membership and attendance on the PDE-4062 at the appropriate instructional level.
2. Instruction Conducted in the Home is not the same as Homebound Instruction. For additional information refer to Basic Education Circular (BEC) 34 CFR §300.26(a)(1).

### **F. Students in "Virtual University" Classes**

"Regulations of the State Board of Education," Chapter 11, Section 11.5, state that membership is prorated for students enrolled part-time in a postsecondary institution. If the student is paying the tuition for the "Virtual University" class, the school district must prorate the membership. If the school district is paying the tuition, the membership is not prorated.

## G. Dual Enrollment

Students enrolled in public school part-time and enrolled in a postsecondary institution in a concurrent course under Article XVI-B of the Public School Code can be counted in full membership even if parents are paying a portion for tuition, books, fees, etc. (The school district must be receiving a Dual Enrollment Grant for these students.)

For students enrolled part-time in a public school and part-time in a postsecondary institution, report only the prorated high school membership and attendance if parents are paying a portion for tuition, books, or fees, etc., and students are not enrolled in a concurrent course under Article XVI-B.

## H. Reporting Membership for Students in Intermediate Unit Classes

1. The school district paying an intermediate unit will report the attendance and membership data for students educated by the intermediate unit.

**NOTE:** The host school district should report attendance and membership for Section 1306 (24 PS 13-1306 of the "Pennsylvania Public School Code of 1949") students in an institution. The host school district shall pay the intermediate unit and bill the school district of residence.

**NOTE:** A continuing error is the misreporting of attendance and membership for students in intermediate unit classes. The "Suggested Format for Intermediate Units to Use for Providing Data to School Districts," was prepared to explain to school districts which portion of attendance and membership data should be reported by the school district.

If the intermediate unit is compiling data for reporting by the school districts, intermediate units should assure that the attendance and membership data is appropriately divided between the school district paying the intermediate unit (reporting the portion of attendance and membership attributable to the education provided by the intermediate unit) and the educating school district (reporting the portion of attendance and membership attributable to the education provided by that school district). This information must be provided on an individual student basis so the school district has proper documentation for audit by the Auditor General's Office.

2. If the school district is paying the intermediate unit to provide special education services and the facility where these services are provided is located in another school district, the school district paying the intermediate unit will report the portion of the attendance and membership attributable to the education provided by the intermediate unit. If any education is provided by the school district where the class is located, that school district will report that portion of the attendance and membership.
3. The form completion instructions for the PDE-4062 IU "Annual Attendance and Membership Report" on the CAD electronic system includes a note that provides additional clarification for the reporting of students in intermediate unit

classes. This note follows the instructions for line 4, "Aggregate days membership - nonresident."

4. "Guidelines for Determining Days In Session For Intermediate Unit Students," provides examples for determining days in session for intermediate unit students.

**I. Section 1306 Student - Previously a Section 1305 Student or Section 1302 Affidavit Student**

In cases where a Section 1305 student or Section 1302 affidavit student is placed in an institution, the following applies: For the period of time that the student is in the residential institutionalized placement (Section 1306), the school district of residence is the school district in which the custodial parent or guardian resides. Contact the Child Accounting Section for advice if foster or affidavit students are in a temporary hospital setting.

**J. Section 1305 Student in a Day Treatment Program**

Section 1305 students placed in day treatment programs continue to be the responsibility of the district where the foster parent resides.

**K. Detention**

1. Membership for students educated in a detention center program will be reported by the host school district.
2. The host school district or the intermediate unit operating the detention program on behalf of the host school district will bill the resident school district up to 150 percent of the host school district's tuition rate, not to exceed the actual cost of the program. Refer to Section 2561(6) of the "Pennsylvania Public School Code of 1949."

**NOTE:** In cases where the host school district has contracted directly with the detention facility to provide educational services, the host school district is limited to billing their district's tuition rate for regular education. Subsection (6) only applies when a public school district or intermediate unit administers and delivers educational services to children placed at such institutions.

3. Students in detention facilities who have been disclaimed on the PDE-4605 "Determination of District of Residence for Students in Facilities or Institutions in Accordance with Section 1306 of School Code" should be reported on line E. Section 1306 School Code, Institutionalized Wards of the State, Educated in Detention Facility on the PDE-4002 "Summary Report of Aggregate Days Membership."

**NOTE:** A form will be sent to the reporting school district to provide information on the actual cost of the program and total ADM for students in the detention facility so that the Pennsylvania Department of Education (PDE) can pay for 1306 Wards of the State pursuant to Section 2561(6).

## **L. Vocational Education**

1. Each school district will report membership data for students based on the requirements outlined in the school district's or area vocational-technical school/career-technical school's approved program documentation. Local documentation must be maintained and updated with appropriate changes for review by auditors.
2. Refer to the following instructions for form completion:  

PDE-4504 "Individual Data for Students in Approved Secondary Career and Technical Education Programs" – can be accessed online at [www.pde.state.pa.us/childaccounting](http://www.pde.state.pa.us/childaccounting). Click on 'School Districts' on the left side of the screen, and then click on 'School Recordkeeping.'

PDE-4014 "Membership Report for Approved Secondary Career and Technical Education Programs" and PDE-4062 "AVTS Annual Attendance and Membership Report" – can be accessed online in the CAD electronic system. Click on 'INSTRUCTIONS' in the header of the appropriate screens.
3. Each student reported in membership must complete and sign an "Educational and Occupational Objectives for a Student Enrolled in an Approved Secondary Career and Technical Education Program" form (PDE-408) or a similar locally developed form. Refer to instructions for the PDE-4014 for detailed information on the components to be included on the PDE-408 educational and occupational objective form.
4. Details on the reporting of membership data by school districts using block/intensive scheduling are also included in the instructions for the PDE-4014.
5. Educational and occupational objectives forms must be maintained in the school district/AVTS files until the particular school year has been audited. In addition, if an audit finding is being appealed, all documentation to support the appeal should be maintained until the appeal to the audit finding has been resolved.

## **M. Early Intervention**

1. If the early intervention program is operated by a school district, that school district will report the membership data for resident and nonresident school-age students on the PDE-4673 "Membership Report for School-Age Children in Early Intervention Programs."
2. If the early intervention program is operated by an intermediate unit, the school district where the child would have attended if the child were not in the early intervention program will report the membership data for school-age students.  

The intermediate unit is responsible for providing school districts with data necessary to complete the PDE-4673 form. Intermediate units may use the PDE-4603 "Individual Data for School-Age Children in Early Intervention Programs," to provide this data to school districts. The PDE-4603 form can be

accessed online at [www.pde.state.pa.us/childaccounting](http://www.pde.state.pa.us/childaccounting). Click on 'School Districts.' The PDE-4603 form can be located on the 'School Recordkeeping' link.

#### **N. Day Treatment Centers**

1. Refer to the "Day Treatment Centers" listing to identify facilities categorized as day treatment centers. This listing may not be all-inclusive.
2. The note at the beginning of the listing explains the responsibility for the reporting of membership for students in day treatment centers.

#### **O. Section 1306.2 Juveniles Incarcerated in Adult Facilities**

1. The host school district, the school district where the county jail is located, is responsible for providing an education program for juveniles incarcerated in adult facilities. The host school district may contract with the intermediate unit to provide this education.
2. The host school district will be reporting the membership data for these students on the PDE-376 "Membership Report for Juveniles Incarcerated in Adult Facilities" and the PDE-375 "Listing of Juveniles Incarcerated in Adult Facilities and Participating in an Education Program." The resident school district should not include these students on its membership reports.
3. The PDE is responsible for transferring funds from the school district of residence to the host school district. Estimated recovery charges are deducted from the June 1 Basic Education Funding payment. Reconciliation based on actual data will be made from a subsequent Basic Education Funding payment.

#### **P. Institutionalized Children's Programs**

1. Intermediate units will report data for **special education students educated on-site** in institutionalized children's programs for which the PDE has provided state funding to the intermediate unit. Refer to the listing of "Institutionalized Children's Programs Operated by Intermediate Units Approved for Funding for School Year 2006-2007" to determine which programs the intermediate unit will be reporting.
2. Since the PDE has provided funding for these programs to the intermediate unit, membership for students in these programs will be subject to a tuition recovery from the resident school district's Basic Education Funding allocation. The membership data reported by the intermediate unit on the PDE-4674 "Membership Report for Intermediate Unit Operated Institutionalized Children's Programs" will be used to give the resident school district average daily membership (ADM) credit for subsidy purposes.

**NOTE:** When the funding provided by the PDE does not fully cover all the special education program costs, the intermediate unit may bill the resident school district for additional costs. (See BEC 24 P.S. §13-1306 "Nonresident Students in Institutions.")

## **Q. Approved Private Schools**

1. Refer to the Approved Private Schools link on the web site at [www.pde.state.pa.us/childaccounting](http://www.pde.state.pa.us/childaccounting) to identify institutions categorized as approved private schools in Pennsylvania. Click on 'School Districts' on the left side of the screen, and click on 'Listings of Schools/Programs.'
2. Membership data for students in approved private schools in Pennsylvania for whom the Department of Education has approved the placement will be reported by the approved private school. However, any placements that are not approved by the Department of Education will not be reported by the approved private school; membership data for these students must be reported by the resident school district.
3. School districts are required to report data for students placed in out-of-state approved private schools on the PDE-4002 OS "Membership Report for Students Educated Out-of-State" form since school districts are contracting directly with these schools.

## **R. Private Residential Rehabilitative Institutions (PRRI)**

1. Refer to the "Private Residential Rehabilitative Institutions (PRRI)" listing to identify institutions categorized as private residential rehabilitative institutions.
2. The note at the beginning of the listing explains the responsibility for the reporting of membership for students in private residential rehabilitative institutions and in day treatment programs operated by private residential rehabilitative institutions.

## **S. Charter Schools**

1. One hundred nineteen charter schools were in operation during the 2006-2007 school year. Refer to the "Charter Schools" listing to identify schools categorized as charter schools.
2. Charter schools will be reporting the membership data for students enrolled in the charter school; therefore, the resident school district should not include these students on its membership reports.
3. 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 this 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.

4. 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.
5. 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.

6. 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.
7. 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.

8. **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 must report to the student's school district of residence (school district board or superintendent) when a student has accrued 3 or more days of unexcused absences. It is the responsibility of the school district to take actions to enforce the compulsory attendance laws in accordance with the Public School Code for charter school students.
9. **Suspension or Expulsion:** If a charter school accepts a suspended or expelled student, the student's school district of residence is not required to pay the charter school for that student's enrollment until the suspension or expulsion period has passed and the student has met all the conditions imposed during the suspension or expulsion. However, the suspending or expelling school and the charter school may enter into an agreement for providing an education for a student less than 17 years of age or older, up to age 21.
10. When a school district initially receives a "Charter School Student Enrollment Notification" form, it is the responsibility of the school district to complete a PDE-363 "Funding for Charter Schools, Calculation of Selected Expenditures Per Average Daily Membership" form. Please complete this form as accurately as possible. (Revisions to the PDE-363 will not be processed unless a miscalculation in the selected expenditure per student is 5 percent or more.) Send a copy to the charter school as well as to the PDE address listed at the bottom of the form.

The PDE-363 form and guidelines can be accessed from the web site at: [www.pde.state.pa.us](http://www.pde.state.pa.us). On the left side of the screen, click on 'Forms.' Scroll down and click on 'PDE-363.' The form and instructions are located in the middle of the Financial Documents web page.

## **T. State-Owned Schools**

Data for students in the state-owned schools (Scotland School for Veterans' Children and Scranton State School for the Deaf) will be reported to the PDE by these schools. The school district of residence will receive Average Daily Membership (ADM) credit for subsidy purposes and be charged by the PDE, in the form of a deduction from the Basic Education Funding allocation, the larger of the resident school district's tuition rate or 20 percent of the cost per ADM.

## **U. State Juvenile Correctional Facilities**

Refer to the "State Juvenile Correctional Institutions" listing to identify schools within state juvenile correctional institutions (youth development centers). School districts should not report students educated in these facilities on their Child Accounting reports.

## **V. Retention of Records**

The "Pennsylvania Public School Code of 1949" (24 P.S. §5-518) requires that financial records of the school district be retained for a period of not less than six years. Since Child Accounting data is used to pay various state subsidies, it is critical that forms, along with source documentation, be maintained so that the Auditor General's Office can determine whether public resources were properly accounted for and used as they were intended. It is management's responsibility to maintain relevant evidence to support Commonwealth subsidy payments. The district's failure to comply with the provisions of the School Code may result in an audit finding.