OHIO DEPARTMENT OF EDUCATION

REPORTING SCHOOL DISTRICT REVENUE AND SPENDING PER PUPIL

(Formerly the Expenditure Flow Model Handbook)

Revised: September 2005 (Fiscal Year 2006)

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Introduction

The Ohio Department of Education (ODE) uses school districts' year-end financial records to calculate and report both revenue and spending on a per pupil basis. This handbook is intended to assist the reader in understanding how these figures are derived. Questions or suggestions regarding the material covered in this handbook should be directed to the Center of School Finance, Office of Finance and Management Services at (614) 466-7571.

1.0 Spending per Pupil (The Expenditure Flow Model)

ODE uses the Expenditure Flow Model (EFM) to report per-pupil spending for Ohio's schools. The EFM is a reporting method based on concepts developed by Dr. Bruce Cooper of Fordham University. The model uses the districts' end of year financial records to organize expenditure data into meaningful and comparable categories at both the district and building level. Its value and usefulness is anchored on the accurate use of the Uniform School Accounting System (USAS) chart of accounts.

All city, exempted village, local, community schools, joint vocational school districts and educational service centers are required to submit the Education Management Information System (EMIS) data necessary for reporting expenditures as defined by Ohio Administrative Code 3301.0714.

The purpose of the Expenditure Flow Model (EFM) is to categorize and report expenses related to the education of students. Because districts often handle funds unrelated to the instruction of students, not all expenditures accounted for by a school district are included in the model. See section 1.4 of this handbook for a list of items not included in the EFM. Also, some school district expenditures are for activities that generate revenue (i.e., school lunchrooms). Even though revenue partially offsets costs, only the expenditures from such revenue generating activities are included in the EFM.

The EFM is based on the understanding that school districts have both Central Office and the School Building operations. The EFM assigns costs to either the Central Office or the School Buildings based on how expenditures are coded by the district. Since the Uniform School Accounting System (USAS) does not require that all expenditures be designated to building locations, the EFM will prorate costs to individual buildings whenever building level expenditures are not coded to specific buildings.

The EFM also recognizes that school districts perform common functions. Functions are the activities or services that are performed to accomplish the objectives of a school district. The USAS Manual defines function as the activity of a person or a purpose for which an expenditure is made. The following five functions are used by the EFM to describe district expenditures; *administration, operations support, staff support, pupil support, and instruction.*

The diagram that follows provides a pictorial overview of the EFM.
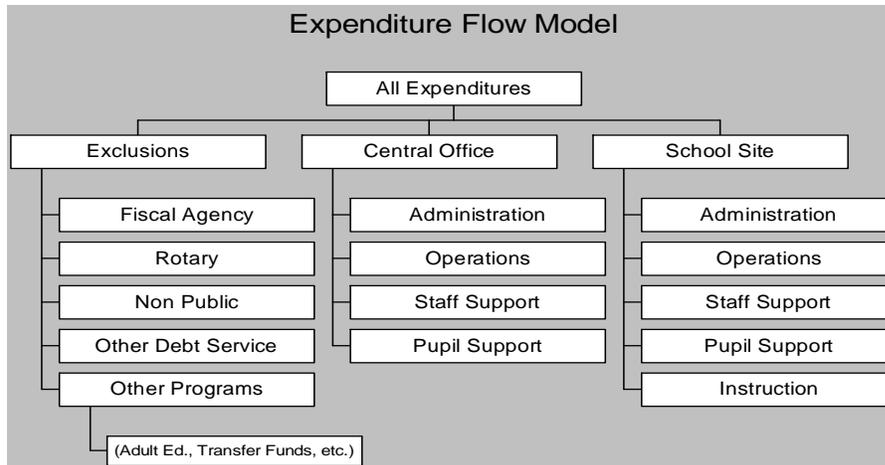
1.1 Operational Units (OPU)

School districts set up their own set of Operational Units (OPU). Each building in the district and the central office should have one or more OPUs assigned to it. The Ohio Department of Education suggests the use of OPU "000" for district-wide expenditures, and "001" for central office expenditures. This information is reported in the Operational Unit description record of the Education Management Information System (EMIS).

Districts should use the OPU to assign expenditures to the appropriate building(s) or to the central office. This is not a requirement of the Expenditure Flow Model (EFM), but the more expenditures that are assigned to a specific OPU, the more accurate the reporting of the buildings' costs in a district.

1.2 Central Office Functions

The following are definitions for the four functions used in the Expenditure Flow Model (EFM) for central office expenditures. **Any expenditure coded as a central office function will always be charged to the central office, regardless of the OPU used.**

Administration
(Functions 2300-2399, 2410-2419, 2500-2599, 2610, 2900-2960, 2964, 2968, 2970-2990)

The Central office administrative costs are basically costs incurred for the Board of Education, Superintendent's Office, Fiscal Services, Business Manager, and Support Services. These costs do not deal directly with the education of the students and encompass planning, research, information services, staff services, and data processing expenditures.

Operations Support
(Functions 2710, 2810, 3110)

The expenditures for the operations support are comprised of the salaries for the direction of plant maintenance, transportation, and the food service operation. Since these positions are administrative for the total district, they can be coded for inclusion in Central office costs.

Staff Support
(Functions 2211, 1100-4999 with object codes of 412, 432, 434, 439)
Staff Support costs that are expended by the Central office, include in-service for district staff members, instructional improvement services and meeting expenses for all staff. (Any costs posted to object numbers, 412, 432, 434, 439 will automatically be included in staff support costs by the software program.)

Pupil Support
(Functions 2110, 2121, 2131, 2141, 2151, 2171, 2221)
Pupil Support costs are the direction of support services, guidance services, health services, psychological services, speech pathology and audiology services, attendance and any social work activities, as well as instructional media services for students.

Instruction
There should be no instructional costs assigned to the central office. If any instructional costs are coded with the Central Office OPU or the District-wide OPU, they will be prorated back to the buildings as follows:

- Function 1110 prorated to elementary schools based on elementary school ADM
- Function 1120 prorated to middle/junior high schools based on middle/junior high school ADM
- Function 1130 prorated to senior high schools based on senior high school ADM
- All other function codes prorated to all buildings based on building ADM

Central Office Crosswalk

USAS Function and Object Codes

ADMIN	OPERATIONS SUPPORT	STAFF SUPPORT *	PUPIL SUPPORT	INSTRUCTION
2300-2390	2710	Function	2110	
2410-2419	2810	2211	2121	
2500-2590	3110	Plus Functions	2131	
2610		1100-4990 with	2141	
2900-2960		Object codes	2151	
2964		412,432	2171	
2968		434,439	2221	
2970,2990				

* Note: The Staff Support category includes the sum of all expenditures under function code 2211, plus all expenditures under object codes 412, 432, 434 and 439 for function codes 1100 through 4990.

1.3 School Building Functions

The following are definitions for the five functions used in the EFM for categorizing school building expenditures. With the exception of the instructional function, any of the building functions can be charged to the central office, if coded with the Central Office OPU.

Administration (Functions 2420-2429, 2490)
These function numbers denote the functions of the building principal's office. The Principal's office sets the goals and directions and makes key decisions for the building. This office also motivates staff, makes recommendations for hiring of staff members, evaluates personnel, deals with crises, and concerns itself with the surrounding environment.

Operations Support (Functions 2160, 2620- 2699, 2700-2799, 2820-2829, 2840-2899, 3120-3199, 3300)
Facilities and operations support includes facilities and operations at the building and central office levels. It is made up of multiple functions, which combine both capital goods (building, buses, heating equipment, etc.) and the resources necessary to operate, clean, repair and improve them. Purchasing for the Enterprise funds, the largest of which is the Lunchroom operation, is also included.

Staff Support (Functions 2212-2213*, 2215-2219, plus functions 1100-4990 with object codes of 412,432, 434, 439)
The adult employees in the district need support, staff development, training, retraining, additional college courses, and advice. Teacher support may be handled in the Central Office, where planning for staff development activities goes on, or it may occur in the building, where direct support for teachers, and other staff is primarily handled.

* If designated, should go to Central Office.

Pupil Support (Functions 2120-2159, 2170-2190, 2214, 2220-2290, 2830-2839, 4000-4990)
Students need support outside the classroom and beyond their academic instruction. They need guidance counseling, help in the media center or library, college advising, field trips, and psychological testing. Pupil support may be operated out of the district office, though these functions must ultimately serve the child in the building.

Instruction (Functions 1100-1390, 1900, 2961-2963, 2965-2967)
The cornerstones of education are teaching and learning, which generally occur in the building classroom. This function often includes teachers, teacher aides, or paraprofessionals, as well as materials, computers, books and other consumable materials that are used with students in the classroom setting. Some preparation of materials for students may also occur in the central office.

Prorating Expenditures not Identified by Building
If the district does not assign an OPU number to denote a specific building, the EFM will prorate the expenditures based on the district data in EMIS. The basis for prorating expenditures will depend on the USAS function and object code used. Expenditures will be prorated based on either student enrollment, classified and/or certified salary amounts, square footage, student transportation percentage or school lunch participation percentage.

The sum of the percentages for transportation and lunch participation in EMIS may be less than 100% if the district provides services to non-public students or other agencies. If the value for building square footage, transportation percentage, or lunchroom percentage in the **District Record** equals zero, the EFM program will revert to prorating the amounts by ADM.

In addition, the following object codes, if not assigned to an OPU, will be prorated based on classified and/or certified salary amounts regardless of function code.

- Object codes 112-119, 120, 130, 210 and 240 will be prorated based on each building's proportion of total district costs charged to object codes 111 & 113.

- Object codes 142-149, 150, 160, 220 and 250 will be prorated based on each building's proportion of total district costs charged to object codes 141 & 143.

- Object codes 190, 230, 260, 270, 280, and 290 will be prorated based on each building's proportion of total district costs charged to object codes 111, 113, 141 and 143.

School Building Crosswalk

USAS Function and Object Codes

ADMIN	OPERATIONS SUPPORT	STAFF SUPPORT *	PUPIL SUPPORT	INSTRUCTION
2420-2429*	2160*	Function	2120-2159*	1100-1390*
2490*	2620-2699*	2212-2213*	2170-2190*	1900*
	2700-2799**/**	2215-2219*	2214*	2961-2963*
	2820-2829**#**	Plus Functions	2220-2290*	2965-2967*
	2840-2899**#**	1100-4990 with	2830-2839**#**	
	3120-3199**!**	Object codes	4000-4990*	
	3300*	412,432*		
		434,439*		

* Note: The Staff Support category includes the sum of all expenditures under function codes 2212 - 2219 with the exception of 2214, plus all expenditures under object codes 412, 432, 434 and 439 for function codes 1100 through 4990.

> **KEY for prorating USAS Function and Object codes not identified by building**
>
>   * - Prorated by Building ADM
>   / - Prorated by Building SQ. FT.
>   # - Multiplied by pro-ration % of Transportation expenses
>   ! - Multiplied by pro-ration % of Lunchroom expenses

1.4 Exclusions for Calculating School Building and Central Office Expenditures

School districts also provide accounting for operations unrelated to student centered education. Since the purpose of the Expenditure Flow Model (EFM) is to track expenses related to students who are part of the district's EMIS report, it is necessary to exclude expenditures, which do not relate to them. The following tables list funds, functions, objects, and operational units excluded from the EFM.

Funds Excluded from the Expenditure Flow Model		
Fund	**Description**	**Category**
002	Bond Retirement	*TAN's; otherwise Other Debt Service
012	Adult Education	Other Programs
013	Recreation	Other Programs
014	Rotary	Rotary
015	Mental Health	Other Programs
017	Library Construction-Transfer	Fiscal Agency
021	Intra-District Service	Rotary
022	District Agency	Fiscal Agency
023	Liability Self-Insurance	Rotary
024	Employee Self-Insurance	Rotary
025	Computer Network Class A Site	Fiscal Agency
026	Employee Benefits Agency	Fiscal Agency
027	Worker's Compensation Self-Insurance	Rotary
200	Student Managed Activities	Fiscal Agency
300	District Managed Student Activities	Other Programs
401	Auxiliary Service	Non-Public
408	Instructional Media	Fiscal Agency
413	Post Secondary Vocational Education	Other Programs

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Funds Excluded from the Expenditure Flow Model		
Fund	**Description**	**Category**
414	Adult High School	Other Programs
419	Adult Vocational Education	Other Programs
426	Industrial Training Program	Other Programs
439	Public School Preschool	Other Programs
501	Pell Grant	Other Programs
505	Migrant	Other Programs
530	Emergency Medical Service	Other Programs
535	Basic Adult Education	Other Programs

*Note: TAN's - Tax Anticipation Notes - will be flagged as applicable to service of General Fund debt. (002-6100-812 & 002-6100-813)

Functions Excluded from the Expenditure Flow Model		
Function	**Description**	**Category**
1400-1499	Adult Education Program	Other Programs
3200-3259	Community Service	Other Programs
3260-3269	Non-Public School Services	Non-Public
3270-3299	Community Services	Other Programs
3900-3999	Other Community Service	Other Programs
5000-5999	Buildings & Land	Buildings & Land
6000	Debt Service	Other Debt Service, except those in TAN's
6100	Repayment of Debt Service	TAN's; otherwise Other Debt Service
7000-7999	Other Uses of Funds	Rotary

Objects Excluded from the Expenditure Flow Model		
Object	**Description**	**Category**
470-479	Tuition	Tuition-Other Districts
811-813,821, 822, 823	Other Debt Service	TAN's
880-889	Awards and Prizes	Other Programs
900-999	Rotary	Rotary

Operation Units Excluded from the Expenditure Flow Model		
OPU	**Description**	**Category**
XXX	Related to non-public schools operation	Non-Public

1.5 School District Requirements

1. Districts will be required to designate a contact person for the purposes of Expenditure Flow Model (EFM) reporting. This person will be required to verify that all district requirements and data have been reported prior to the running of the EFM reports. For more information refer to the most current EMIS Manual. This manual can be found on the web at:http://www.ode.state.oh.us/EMIS/documentation/manual/.

2. Operational Unit (OPU) numbers are district assigned and are unique to the individual district. Each of the building sites where students are taught should be coded with an OPU. If the district is using State Software, OPU numbers are assigned under USAS "OPUEDT". If the district is using non-State Software OPU, numbers are assigned under the State EMIS programs.

3. Districts should also be designating an OPU for the central office and other district-wide expenditures. The State has recommended using 000 for the district-wide OPU in all EMIS expenditure records, but this is not mandatory. The OPU set-up for the central office needs to have a "C" in the entity type.

4. The more costs that can be assigned to specific buildings, the more accurate the report. Any OPU number not assigned to a school building or the central office will be prorated district wide.

5. Central office costs must be assigned to the central office OPU and a USAS function code. If the central office is included in a school building, it will be necessary to calculate the square footage used by the central office so that maintenance and utility costs can be properly distributed.

6. USAS accounts that have not been assigned an OPU and reflect direct and indirect student costs will be prorated. (See Section 1.3 for more detail).

1.6 Building Level EMIS Data

It is the district's responsibility to annually verify the following school building level EMIS data. For more information refer to Chapter 4 of the FY2005 EMIS Manual, section, 4.1.6 BUILDING ELEMENTS.

Building Square Footage
To accurately prorate district-wide maintenance expenses not assigned by OPU, it will be necessary to report each School Building and Central Office square footage. If the Central Office is located within a School Building the Central Office square footage will have to be subtracted from that School Building square footage.

Transportation Expenses
To accurately prorate district wide transportation expenses to School Buildings, it will be necessary for the EFM contact person to report the percentage of transportation expenses per building. The *T1 report,* which is prepared annually, will be helpful in providing the number of students who ride the school bus and/or alternate sources of transportation to the school site. It is important to include all Auxiliary Service students for whom the district provides transportation. Auxiliary Service student percentages will not require data entry, but is necessary to accurately calculate the percentage of students bused. Calculation of the percentage of students bused per building will equal the total number of students bused per building divided by the total number of students bused (T1) in the district. If this method of calculating transportation expenses is inappropriate for the district, another method may be substituted by the district providing there is documentation substantiating the calculation used by the district. The substituted method must be reported as a percentage of transportation expenses.

Lunchroom Expenses
To accurately prorate district wide lunchroom expenses to School Buildings, it will be necessary for the EFM contact person to report the percentage of lunchroom expenses per building. Be sure to include all meals prepared, including other agencies, for example Auxiliary Service schools. Other agency data entry will not be required, but is necessary to accurately calculate the percentage of meals served. The monthly *CN-7 report* will be helpful in providing the number of meals served. Calculation of percentage of meals served per building will equal total number of meals served (total of CN-7 for year) per building divided by total number of meals served (CN-7) in the district. If this method of calculating lunchroom expenses is inappropriate for your district, the district may substitute another method, providing there is

documentation substantiating the calculation used by the district. The substituted method must be reported as a percentage of lunchroom expenses.

1.7 EFM Reports

The **Building Expenditure Report** lists the total fiscal year-to-date expenditures by functional area and by school building and central office.

	ADM	Administration	Operations Support	Staff Support	Pupil Support	Instruction	Total
Total Vocational Schools	0.00	247,685.23	229,152.64	62,989.92	165,989.96	1,605,461.97	2,311,279.72
Special Needs Schools							
School A	84.17	126,075.79	65,783.65	15,449.20	125,635.64	876,082.20	1,209,026.48
School B	46.71	130,472.11	128,414.27	15,432.05	119,715.13	630,084.95	1,024,118.51
Total Special Needs Schools	130.88	256,547.90	194,197.92	30,881.25	245,350.77	1,506,167.15	2,233,144.99
School Total	18,386.05	7,907,546.53	22,147,994.27	5,021,806.49	12,685,861.31	67,731,147,46	115,494,356.06
Central Office	0.00	8,079,497.84	1,047,798.70	1,811,907.20	223,059.67	0.00	11,162,263.41
EFM Total	18,386.05	15,987,044.37	23,195,792.97	6,833,713.69	12,908,902.98	67,731,147.46	126,656,619.47
Other Debt Service							29,565,956.53
Tuition-Other Dist.							2,004,773.31
Non-Public							614,374.37
Buildings and Land							39,471,124.32
Rotary							6,153,142.65
Fiscal Agency							18,652,460.12
Other Programs							2,536,232.67
Grand Total**							225,654,683.44

Program: EFM_BUILD
SOURCE: EMIS

Denominator for per pupil calculations

Ohio Department of Education
Expenditure Flow model
Building Expenditures Report

Name of Report

Date: XX/XX/XXXX
Page: 1 of 3

District: XYZ District   IRN: 099999   Fiscal Year: 2000

Grand total dollars should tie to "4502 Report".

These dollars are excluded from the EFM.

** Grand Total will equal 4502

Total ADM (Annual Daily Membership)

For example the answer to the following calculation appears on the "Expenditure Per Pupil" Report:

$$\frac{\$15,987,044.37}{18,386.09} = \text{Administration Cost Per Pupil}$$

The **Expenditure Per Pupil Report** shows per pupil spending by EFM category and by building. Figures on this report will appear on the EMIS Trend Report and the Local Report Cards. For each building, the total building expenditures are divided by the annual ADM for that specific building. Central Office expenses are divided by the total district ADM.

Program: EFM_BUILD								
Source : EMIS			OHIO DEPARTMENT OF EDUCATION					
			Expenditure Flow Model					
			Expenditure Per Pupil					
District: XYZ District		IRN: 099999				Fiscal Year:		
School	ADM	Administration EPP	Operations Support EPP	Staff Support EPP	Pupil Support EPP	Instruction EPP	Total EPP	
Total Vocational Schools	0							
Special Needs Schools								
ABC School	84.17	1,497.87	781.56	183.55	1,492.64	10,408.49	14,364.11	
EFG School	46.71	2,793.24	2,749.18	330.38	2,562.94	13,489.29	21,925.03	
Total Special Needs Schools	130.88	1,960.18	1,483.79	235.95	1,874.62	11,508.00	17,062.54	
School Total:	18,386.05	430.08	1,204.61	273.13	689.97	3,683.83	6,281.62	
Central Office	18,386.05	439.44	56.99	98.55	12.13		607.11	
Grand Total:	18,386.05 **	869.52 **	1,261.60 **	371.68 **	702.10 **	3,683.83 **	6,888.73 **	

"EPP" means Expenditures Per Pupil

Building spending per pupil.

Total ADM (Annual Daily Membership)

District spending per pupil.

The **Percentage of School Cost Report** is the same as the Building Expenditure Report except calculated as a percentage of all expenditures included in the EFM.

1.8 Inclusion/Exclusion Reports

The following reports, which are available upon request from your data acquisition site, will provide details as to what expenditures are included and excluded from the EFM.

Detailed Exclusion Report lists each account and the fiscal year-to-date expenditures that are *excluded* from the EFM.

Summary Exclusion Report lists *excluded* fiscal year-to-date expenditures summarized by fund, function, and object.

Inclusion Report lists each account and the fiscal year-to-date expenditures that are *included* in the EFM by IRN number.

Inclusion/Exclusion Report Codes

"Area" lets the reader know to which functional area the expenditure has been assigned. The five areas are:

- A - Administration

- B - Building Operations

- C - Staff Support

- D - Pupil Support

- E - Instruction

*A - means the fiscal year expenditures in that account were prorated based on the ADM for that building (IRN).

*S - means that proration was by square feet.

*B - means that proration was by transportation percentage.

*L - means that proration was by lunchroom percentage.

*C - means that proration was based on certified salaries for that fund/function/ special cost center combination.

*U - means that proration was based on classified salaries for that fund/function/ special cost center combination.

*O - means that proration was based on total of certified and classified salaries for that fund/function/special cost center combination.

2.0 Revenue Per Pupil

The Uniform School Accounting System (USAS) requires school district revenue to be accounted for in separate funds and identified by source. This is accomplished locally when the school district records transactions using a Fund Number and a Receipt Code. Fund numbers and receipt codes are established and maintained by the Auditor of State.

Using the school district's EMIS data and the USAS coding structure, the Department reports school district revenue per pupil by revenue source. Because not all revenue is expended in the year in which it was received, the district's Total Revenue Sources Per Pupil and Total Annual Spending Per Pupil will not be identical in any given year.

2.1 School District Funds

Because districts often account for funds that are unrelated to the instruction of school-aged students (i.e., special trust funds or adult education), **not all money received by a school district is included in the revenue per pupil calculation.** Any money received into one of the funds listed below is **excluded** from the revenue per pupil calculation regardless of the receipt code used with one exception. Money received into Fund 008 (Endowment) is normally excluded, however, if the money brought into Fund 008 is identified with Receipt Code 1410 (interest on investment) the dollars are included as a local funding source. Also, any fund labeled "no longer in use" in USAS is excluded from the revenue per pupil calculation.

Note: For FY 2006 the special revenue fund for Disadvantaged Pupil Impact Aid (447) will be used for residual DPIA funds. Beginning with FY06, special revenue fund 494 should be utilized for Poverty-Based Assistance.

Funds EXCLUDED from the Revenue Per Pupil Calculation

Fund #	Description	Fund #	Description
Local Funds			
002	Bond Retirement	021	Intra-District Services
007	Special Trust	022	District Agency
008	Endowment	023	Liability Self-Insurance
011	Rotary Fund-Special Service	024	Employee Benefits Self-Insurance
012	Adult Education	025	Computer Network-Class 'A' Site
013	Recreation	026	Employee Benefits Agency
014	Internal Service Rotary	027	Workers Compensation Self-
017	Library Construction	200	Student Managed Activity
019	Other Grant	300	District Managed Student Activity
020	Special Enterprise		
State Funds			
401	Auxiliary Services (NPSS)	414	Adult High School
406	Consumer Education Projects	419	Adult Vocational Education

Funds EXCLUDED from the Revenue Per Pupil Calculation

Fund #	Description	Fund #	Description
409	Career Development	426	Industrial Training Program
413	Post Secondary Vocational Education	439	Public School Preschool
Federal Funds			
501	Adult Basic Education	524	Vocational Education: Carl D. Perkins
502	Job Training Partnership Act (JTPA)	569	Special Programs for the Aging
505	Title 1: Instructional Programs for		

2.2 Revenue Sources

When the school district accounts for the revenue it receives, the Auditor of State requires the school district to use a Receipt Code that identifies the source of the revenue. In the USAS, receipts are categorized as Local, State, Federal, or Other sources. However, **not all USAS receipt codes are included in the revenue per pupil calculation.**

Local Sources (Receipt codes 11XX – 14XX, 18XX, 19XX, 21XX – 24XX)

Examples of local revenue sources include local property taxes, local income taxes, tuition payments, fees, sales, earnings on investments, etc. Local money received under codes 15XX (Food Services), 16XX (Extracurricular Activities), and 17XX (Classroom Materials and Fees) is not included in the total revenue from local sources.

State Sources (Receipt codes 31XX –34XX)

Examples of state revenue sources include state foundation payments, property tax allocations, disadvantaged pupil impact aid, state grants, etc.

Federal Sources (Receipt codes 41XX – 44XX)

Federal revenue sources include both restricted and unrestricted federal grants (i.e., Title I, Title VI B, Eisenhower grant, etc.)

Other Revenue Sources (Receipt codes 51XX – 53XX)

These receipt codes are used to record transfers, advances, and refunds and are not a source of revenue for a school district. Therefore, **receipt codes 51XX – 53XX are excluded from the revenue per pupil calculation.**

For a detailed list of local, state, and federal receipt codes refer to the USAS User Manual available on line at http://www.auditor.state.oh.us.

The following chart summaries the flow of dollars in reporting revenue per pupil for Ohio's school districts.
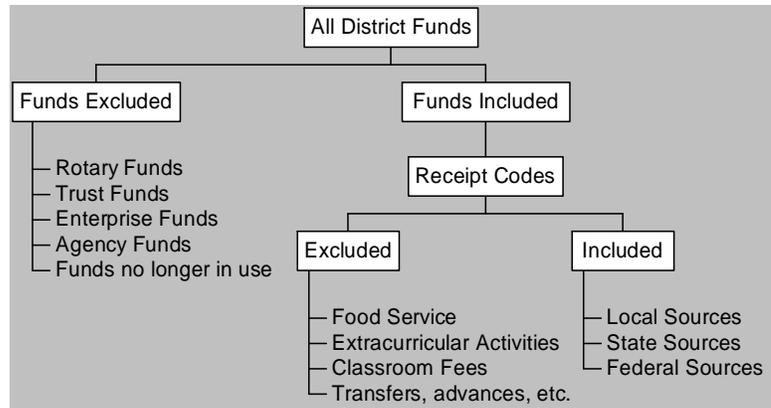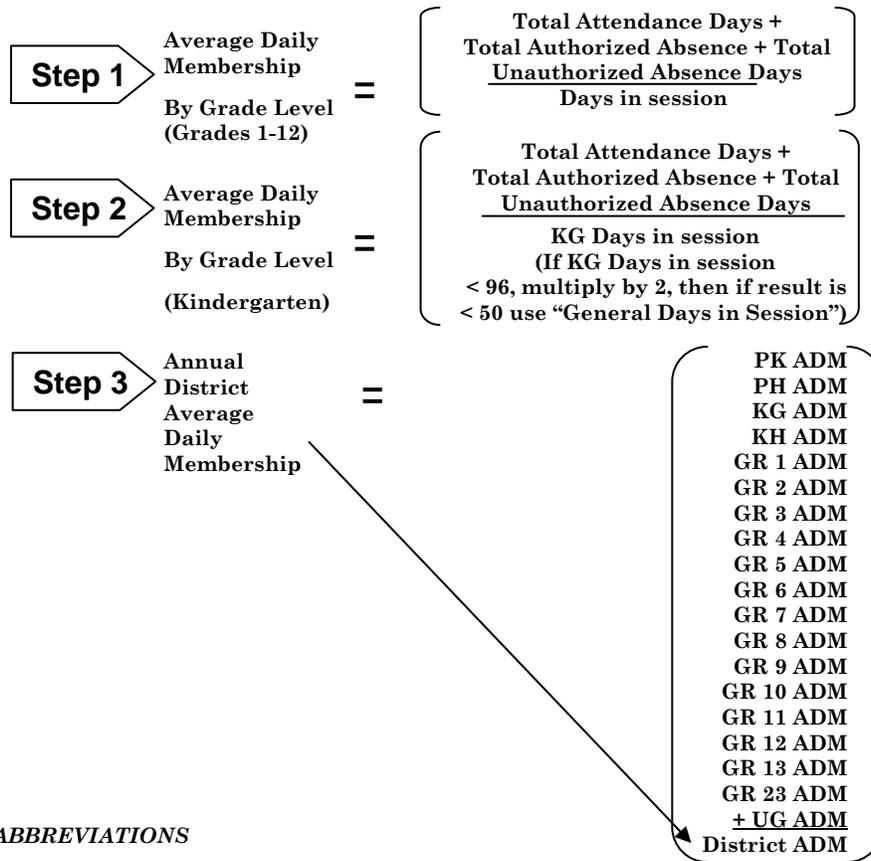
3.0 Calculation of Average Daily Membership (ADM)

For purposes of the Expenditure Flow Model (EFM), the *ADM* that will be used for calculations is the annual average daily membership (June EMIS). This includes attendance and absence days of students with a current grade level of preschool handicapped (PH) through twelve (12) as reported through EMIS during the June 30 reporting period. This figure does not include preschool students not served in Preschool Special Education (Grade level = PS). Intra-district transfer students will be counted in the ADM in the building of last attendance. Inter-district students will be counted in both districts according to the formula calculation.

Formula for calculation:

Step 1 Average Daily Membership By Grade Level (Grades 1-12)
$$=\frac{\text{Total Attendance Days + Total Authorized Absence + Total Unauthorized Absence Days}}{\text{Days in session}}$$

Step 2 Average Daily Membership By Grade Level (Kindergarten)
$$=\frac{\text{Total Attendance Days + Total Authorized Absence + Total Unauthorized Absence Days}}{\text{KG Days in session}}$$
(If KG Days in session < 96, multiply by 2, then if result is < 50 use "General Days in Session")

Step 3 Annual District Average Daily Membership
$$=\begin{array}{l}\text{PK ADM}\\\text{PH ADM}\\\text{KG ADM}\\\text{KH ADM}\\\text{GR 1 ADM}\\\text{GR 2 ADM}\\\text{GR 3 ADM}\\\text{GR 4 ADM}\\\text{GR 5 ADM}\\\text{GR 6 ADM}\\\text{GR 7 ADM}\\\text{GR 8 ADM}\\\text{GR 9 ADM}\\\text{GR 10 ADM}\\\text{GR 11 ADM}\\\text{GR 12 ADM}\\\text{GR 13 ADM}\\\text{GR 23 ADM}\\\underline{+ \text{UG ADM}}\\\text{District ADM}\end{array}$$

GRADE LEVEL ABBREVIATIONS

***PK** = 5 year old child in kindergarten receiving preschool services*
***PH** = preschool child with a disability, served in Preschool Special Education*
***13** = students who are enrolled, and have completed course requirements but have not passed the proficiency.*
***23** = students who have been identified as having a disability condition, who have completed educational requirements and elect to remain for further training, are under age 22, and have not graduated*
***UG** = students assigned grade level "UG'*