

**Accounting and Reporting**

**Average Daily Attendance – Early Childhood Program**

Pupils between the ages of three and five years old who are eligible for free and reduced lunches and who attend an early childhood education program that is operated by and in the District, or by a charter school that has declared itself a local educational agency providing full-day kindergarten and that meets standards established by the State Board of Education; or that is under contract with the District or charter school that has declared itself as a local educational agency and that meets standards established by the State Board of Education will be included in the District's calculation of average daily attendance. In the event that the District contracts with an early childhood program, the District will adhere to standards set by the State Board of Education.

If a pupil who is eligible for free and reduced price lunch leaves the early childhood program during the school year, the District may fill the vacant enrollment spot with another pupil between the ages of three and five who is also eligible for free and reduced lunch without affecting the District's calculation of average daily attendance.

The total number of three and five year olds included in the District's calculation of average daily attendance must not exceed four percent (4%) of the total number of students who are eligible for free and reduced lunch between the ages of three and eighteen who are included in the District's average daily attendance.

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