

USER GUIDE

# Attendance and Enrollment



IDAHO DEPARTMENT OF EDUCATION  
PUBLIC SCHOOL FINANCE

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## ATTENDANCE AND ENROLLMENT FOR IDAHO PUBLIC SCHOOLS

Idaho Code provides the funding mechanism for Idaho public schools and bases the distribution of state funds primarily on student average daily attendance (ADA) and student enrollment. The State Board of Education is authorized to establish rules and regulations to help in the administration and reporting of the educational data necessary to distribute state funds earmarked for education. The intent of this publication is to highlight and provide guidance on attendance and enrollment topics impacting the funding Idaho public schools receive from the State of Idaho. This publication is not meant to address Idaho public school funding that does not come from the State of Idaho.

Student data management is the responsibility of each local educational agency (LEA). LEAs are required to maintain records which will properly and accurately account for the enrollment and attendance of each student. A permanent cumulative record system or student master file should be established and maintained at each LEA.

Please contact Dean Reich ([dreich@sde.idaho.gov](mailto:dreich@sde.idaho.gov)) with any questions regarding the content of this manual.

## Day in Session for Attendance (IDAPA 08.02.01.250.01)

A school day for grades one through twelve (1-12) may be counted as a “day in session” when the school is in session and students are under the guidance and direction of teachers in the teaching process for not less than four (4.0) hours or its equivalent of instruction per day. For kindergarten (K), each session will be at least two and one-half (2.5) hours per day. Lunch periods, breaks, passing time, and recess will not be included in determining the hours of instruction.

A half-day in session occurs when the students in grades one through twelve (1-12) are under the guidance and direction of teachers in the teaching process for a minimum of two and one-half (2.5) hours. Students attending less than a half-day in session may have their hours aggregated by week for reporting purposes.

**Note:** The State of Idaho’s kindergarten funding is limited to a half-day of instruction.

## Average Daily Attendance (I.C. 33-1001(4))

Average Daily Attendance (ADA) means the aggregate number of days (in session) enrolled students are present (called aggregate attendance), divided by the number of instructional days of school in the reporting period.

**Note:** ADA was temporarily redefined by IDAPA 08.02.01.250.04 to use full-time equivalent enrollment reporting during FY 2021-2023, but that temporary rule has expired.

A student who attends more than one public school within a district, who attends multiple public schools in different districts, who attends separate public charter schools, or who attends any other combination of public schools, will be counted in such a way that their aggregate attendance values from all public schools does not generate more than one (1.0) ADA.

**Note:** The exception to the limit of one (1.0) ADA per student potentially is in place for students attending alternative summer or night school.

## Attendance Reporting (I.C. 33-120 and IDAPA 08.02.01.251)

Attendance is to be reported by day for each student at the building level via data uploads that follow the Idaho System for Educational Excellence (ISEE) submission scheduled as shown in the next section. All students will have an Education Unique Identifier (EDUID) assigned. Only one building may claim a student on any given day in each district/charter.

## ISEE Submission Schedule - Public School Finance Attendance, Enrollment, and Staffing Data School Year 2025 - 2026

|                        | Collection Period (Data)                            | Submission Period       |                                                                             |
|------------------------|-----------------------------------------------------|-------------------------|-----------------------------------------------------------------------------|
| Summer Alt Submission  | Summer Day 1 – Summer Last Day                      | 08/01/2025 – 09/05/2025 | <b>Correction Deadline<br/>12/05/2025<br/>for<br/>February 15th Payment</b> |
| October Submission     | SY Day 1 – 09/30/2025                               | 09/30/2025 – 10/15/2025 |                                                                             |
| November Submission    | SY Day 1 – 11/07/2025<br>(Midterm Reporting Period) | 11/07/2025 – 11/21/2025 |                                                                             |
| December Submission    | SY Day 1 – 12/05/2025                               | 12/05/2025 – 12/19/2025 | <b>Enrollment Count</b>                                                     |
| March Submission       | SY Day 1 – 03/06/2026                               | 03/06/2026 – 03/20/2026 | <b>Correction Deadline<br/>3/27/2026<br/>for<br/>May 15th Payment</b>       |
| May Submission         | SY Day 1 – 05/01/2026                               | 05/01/2026 – 05/15/2026 | <b>Enrollment Count</b>                                                     |
| End of Year Submission | SY Day 1 – SY Last Day                              | 05/18/2026 – 06/19/2026 | <b>Correction Deadline<br/>6/19/2025<br/>for<br/>July 15th Payment</b>      |

|                                     |                                                                                                                                                                                                                      |
|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>ATTENDANCE &amp; ENROLLMENT:</b> | Corrections to attendance and enrollment data after the midterm reporting period will automatically update and can be made until the June deadline.                                                                  |
| <b>STAFFING:</b>                    | Corrections to staffing data after the December correction deadline will not automatically update the snapshot used for reporting and funding. Please contact Alexandra McCann about making updates after this date. |

### Attendance Taking

Idaho primarily funds public schools based on ADA, so accurately taking student attendance is vital. However, special education preschool students generate funding based on the hours and minutes they are enrolled, so their attendance is not a factor and does not get reported. For information regarding ISEE reporting for preschool student child counts, please refer to the appropriate manual on the Idaho Department of Education's website.

The Idaho Department of Education (the Department) recommends in-person elementary schools record attendance twice daily (a.m. and p.m.), while in-person middle, junior high, and high schools record attendance for each class period throughout the day.

School districts and charter schools operating online, virtual, and remote learning programs are to have policies and procedures describing their student attendance taking methodology.

Attendance should be reviewed daily and audited weekly by building personnel to ensure proper attendance reporting to the State Board of Education via ISEE.

**Note:** A student who attends a field trip that is part of the curriculum or engaged in extended learning opportunities (I.C. 33-6401) under the guidance and direction of a teacher while school is in session, may be counted as being in attendance for the day.

The instructional time missed while participating in sporting or other non-curricular activities may not be counted towards a student's attendance hours.

## Calendar Reporting (I.C.33-120(2))

The creation of calendars which declare days in session, non-instructional days, and emergency closures days are critical for determining ADA. Each calendar must have a unique calendar number and is to designate a calendar type. To maximize funding, grade groupings should share the same days in session. If it is necessary for days in session to vary within a grade grouping, multiple calendars within the grade grouping are needed to maximize ADA. Emergency closures can complicate the issue of how many calendars are needed. At minimum, we recommend each building have its own calendar, so that if an emergency closure affects a lone building, just that building's calendar can be marked for the emergency closure and not all the other buildings on the calendar.

### Calendar Types

- (K) Kindergarten – instruction and attendance recorded in half or full days (0.5 or 1.0)
- (R) Regular, grades 1-12 (includes JDC) – instruction and attendance recorded in half or full days (0.5 or 1.0)
- (A) Alternative, grades 6-12 – instruction and attendance recorded in hours per day, weekly cap at 25 hours
- (DR) Dual Enrollment, grades K-12 – instruction and attendance recorded in hours per day (scheduled regular attendance less than 2.5 hours per day)
- (SA) Summer Alternative, grades 6-12 – instruction and attendance recorded in hours per day
- (SR) Summer JDC, grades K-12 – instruction and attendance recorded in half or full days (0.5 or 1.0)

Regular (R) and Kindergarten (K) calendar types report daily instructional, emergency closure, and non-instructional time as 0.5, 1.0, or 0.0 (where, less than 2.5 hours is 0.0, 2.5 hours up to 3.99 hours is 0.5, and 4.0 hours or more is 1.0).

**Example:** A school on a regular calendar has normal staff development on Wednesday afternoons. Students attend 4.8 hours of instruction, while staff development time is 2 hours. Since instructional time is more than 4 hours, instructional time on the calendar should show 1.0; and non-instructional time should show 0, because the staff development is less than 2.5 hours.

A different school on a regular calendar also has normal staff development on Wednesday afternoons. Students attend 3.5 hours of instruction, while staff development time is 3 hours. Since instructional time is between 2.5 and 4 hours, instructional time on the calendar should show 0.5; and non-instructional time should show 0.5, because the staff development time is between 2.5 and 4 hours.

Only K type calendars will have a session type, for all other calendars the session type will be blank. These are the session types:

- (1) AM only – every day
- (2) PM only – every day
- (3) Week 1 MWF and Week 2 T TH (2 sessions/day)
- (4) MW every other F (2 sessions/day)
- (5) T Th every other F (2 sessions/day)
- (6) AM and PM (full day) every day
- (7), (8), or (9) – all other schedule formats

Alternative (A), Dual Enrollment (DR), and Summer Alternative (SA) calendar types report daily instructional, emergency closure, and non-instructional time in hours (nearest tenth) offered for the day.

**Example:** An alternative school has shortened instruction on Fridays whereby students attend 3 hours 20 minutes of classes. This school's alternative ISEE calendar should show Fridays as having 3.3 (nearest tenth) hours of instructional time. During their other school days, they offer 7 hours 30 minutes of instruction, so the ISEE calendar should show instruction time on these days as 7.5 hours.

**Note – DR Calendars:** A DR calendar should not be set up to have instructional time of 2.5 hours or more. These calendars are not intended for every student that isn't scheduled for a full-day of classes. DR calendars exist to allow schools to record positive attendance for their students who are scheduled to regularly attend classes less than 2.5 hours (150 minutes) per school day. If a student isn't a full-day student, but is scheduled to attend your school 2.5 or more hours a day, then they are to be placed on a R or K calendar. *Exception:* If a student has A/B scheduling



and are scheduled less than 2.5 hours on one day but 2.5 hours or more on the other day, then its allowable such students to be placed on a DR calendar.

### **Emergency Closures**

An Emergency Closure Form is to be submitted for both whole-day and partial-day closures. However, whole-day and partial-day closures are treated differently depending on calendar.

A whole-day closure needs to show emergency closure time of 1.0 and instructional time of 0 on a regular calendar. On an alternative or dual enrollment calendar, whole-day closures need to show emergency closure time equal to the day's planned instructional hours and instructional time of 0.

A partial-day closure of less than 2.5 hours will not impact a regular calendar's emergency closure time, it should remain 0. However, if a partial-day closure results in instructional time less than 4 hours but more than 2.5 hours, then the day's instructional time should be set to 0.5. If a partial-day closure is at least 2.5 hours but less than 4 hours, a regular calendar's emergency closure time should show 0.5. The instructional time, if at least 2.5 hours and less than 4 hours, should be set at 0.5. Partial-day emergency closures on an alternative or dual enrollment calendar should record the hours of the closure. Additionally, the day's instructional time would be shortened accordingly.

**Note:** Attendance should never be reported on days schools when the school is entirely closed. If school is closed for an entire week, please do not delete the week from calendars. Simply, be sure the instructional time shows zero and if appropriate the emergency closure time shows 1.0 or the planned hours of instructional time.

### **Staff Development**

ISEE calendars should record full staff development days. These full days of staff development will record either a 1.0 or the hours of staff development as non-instructional time and will record instructional time of 0. Parent-teacher conferences are reported as non-instructional time on the ISEE calendar as well.

### **Attendance for Graduates Released Early (I.C.33-512)**

The instructional time requirement for 12<sup>th</sup> grade students may be reduced by action of a local school board for an amount of time not to exceed eleven (11) hours of instruction time. It is common practice for graduation to be held prior to the last day of school. It is allowable for schools to include positive attendance for graduating seniors on days following graduation modeled on the graduate's attendance record just prior to graduation. Conversely, it is also

allowable to create a calendar specific to seniors that does not include the school days following graduation as instructional.

**Example:** Graduation is held Wednesday night and the graduating seniors are not required to finish the week, use each student's attendance record for Monday through Wednesday to determine the positive attendance to record for each student on the last two instructional days of the year.

## Dual Enrollment and Funding (I.C. 33-203)

Idaho Code, 33-203(1) allows "the parent or guardian of a child of school age who is enrolled in a non-public school or a public charter school shall be allowed to enroll the student in any public school, including another public charter school, for dual enrollment purposes". Idaho Code, 33-203(3) states "all schools shall be allowed to include dually enrolled non-public school and public school students for the purposes of state funding only to the extent of the student's participation in the public school programs".

### Public School Students Dually Enrolled

A public dually enrolled student is any student concurrently attending more than one traditional public school, public charter school, or alternative public school. The public schools may enter into an agreement concerning the shared student that specifies the entity responsible for summative assessments, grading, and special education services. An agreement can also identify tuition and/or let the ADA be split proportionally between the public schools based on the student's attendance.

### Non-public School Students Dually Enrolled

Non-public school education includes, but is not limited to, private school or home school. A student receiving non-public school instruction while also attending public school is considered a non-public dually enrolled student. The public school may enter into an agreement concerning the shared student. Such an agreement can specify responsibility for summative assessments, grading, and special education services. State funding will be received based on the student's attendance. An agreement specifying tuition is not an option.

As noted previously in the Calendar Reporting section of this guide, the key in the proper calculation of ADA is recognizing onto which type of ISEE calendar a student is placed. If the student will attend your school 2.5 or more hours of instruction a day, place the student on a regular ISEE calendar (R) or kindergarten (K). If the student will attend your school less than 2.5 hours of instruction a day, the student can be placed on a dual enrollment ISEE calendar (DR). DR calendars will aggregate the hours per week to allow for positive attendance as long as the

weekly aggregate is at least 2.5 hours. These students in the demographics file are to be identified either H for home schooled, P for private schooled, or X for not P or H. Also, be sure to assign a grade level based on the student's age or knowledge.

**Example:** The positive attendance calculation for a student on a DR calendar that attends daily (5-day week) for one 55-minute class period. Daily minutes of attendance (55) divided by 60 minutes equals 0.917 hours per day. The total hours for the week are 4.585 (0.917 x 5 days). Aggregate attendance (4.585 divided by 4 hour a day standard) = 1.15 (rounded to 1.0). The student will receive 1 day of attendance for the week if present each day.

### Dual Credit Courses (I.C. 33-4602(7))

Dual enrollment shall include the option of enrollment in an accredited post-secondary institution for public funding purposes, average daily attendance shall be counted as normal for students participating in dual credit courses pursuant to this section. The intention being that schools will not be penalized for encouraging students to take advantage of credits offered on a college campus.

**Example:** Mary attends three (3) hours of instruction at the local high school and also attends one (1) hour of instruction at a local accredited college for which she is earning dual credit. The time spent at the college would count toward meeting the four (4) hour a day minimum.

### Idaho Digital Learning Academy (IDLA) Coursework (IDAPA 08.02.01.250.03)

Students taking courses from the Idaho Digital Learning Academy (IDLA), a public school-choice learning environment, can have these courses positively impact attendance and ADA.

**Example:** John attends four 55-minute periods at the local high school and one course from IDLA. Treat the IDLA course as if it was another 55-minute period. For attendance purposes, John would count as a 1.0 attendance value, because he has met the four (4) hour a day minimum.

**Example:** Becky is a non-public school student who signs up for two 50-minute a day IDLA courses through the counselor at the public high school. The public high school may count her hours weekly for attendance and ADA utilizing a DR calendar.

### Regular Alternative School (I.C. 33-1002(4) and IDAPA 08.02.03.110)

Alternative programs are those that provide special instructional courses and offer special services to eligible at-risk youth (grades 6 – 12) to enable them to earn a high school diploma.

Designated differences must be established between the alternative school programs and the regular school programs. To qualify for alternative school funding, school districts shall make initial application upon forms approved by the Department and must receive the approval of the State Superintendent of Public Instruction. State funding of alternative school programs conducted during the regular school year is limited to those having twelve (12) or more students in attendance.

Remember, alternative student attendance is submitted in hours not whole or half days, and it has a 25-hour weekly limit for funding purposes. Since attendance is in hours, ADA is calculated by dividing “aggregate attendance” by 5 (5 instructional days per week) or by 6.25 (4 instructional days or fewer per week); and then that result is divided by “days in session”.

The attendance of students attending an alternative school in a school district reporting fewer than one hundred (100) secondary students in average daily attendance shall not be assigned to the alternative table, but shall instead be assigned to the secondary table of the school district in which they are attending the alternative school, unless the alternative school in question serves students from multiple districts reporting fewer than one hundred (100) secondary students in average daily attendance.

### **Alternative Summer and Night School (I.C. 33-1002C)**

Alternative summer or night school programs of not less than two hundred twenty-five (225) hours of instruction, which shall be included in the education support unit calculation, may be established as approved by the state board of education.

To qualify for alternative summer program funding a Summer School Application must be submitted by April 15<sup>th</sup> for approval by the State Superintendent of Public Instruction. Summer alternative data is uploaded through ISEE at the end of the session (see the ISEE Submission Schedule for date range). As mentioned earlier, a calendar must be of type SA and record instructional time in hours (nearest tenth). For funding, weekly student attendance is capped at 25 hours a week, however students can attend as many hours as offered. Please be sure to utilize the assigned alternative summer school number when reporting student attendance.

Student attendance within alternative night school programs needs to flow back to the base school. It would be like a student taking a course offsite at another school in the district. The indicator for night course instruction is in the instructional setting field housed within the master course schedule file.

Average daily attendance and the support units generated by alternative summer school or alternative night school programs shall not be included in or subject to the provisions of section 33-1003, Idaho Code, and shall be included as an addition to any other support units generated pursuant to Idaho Code.

### Juvenile Detention Centers (I.C. 33-2009)

Facilities that provide for the temporary care of children, as defined as Juvenile Justice Reform Corrections Act, who require secure custody, for their own or the community's protection, in physically restricting facilities pending court disposition or subsequent to court disposition. To qualify for state funding of instructional programs at the Juvenile Detention Centers, school districts must apply for such funding on forms provided by the Department. Applications are subject to the review and approval of the State Superintendent of Public Instruction. JDC's shall submit reports to the local school district as may be required.

Attendance for Juvenile Detention Centers is reported using the assigned school and 915 building number. The supervising teacher submits to the school district the daily attendance including the name, age, sex and grade level of each student and the days of instruction provided.

On the Juvenile Detention Center daily attendance report, include only those days in which the student is participating in an instructional program. Days in which the student is merely being housed in a JDC are not to be counted as days of instruction.

**Note:** Summer Juvenile Detention Centers are reported in a similar manner as a regular JDC program.

### Emergency Closure/Impacted Attendance (I.C. 33-1003A)

When a school is closed, or if a school remains open but attendance is significantly reduced because of storm, flood, failure of the heating plant, loss or damage to the school building, quarantine or order of any city, county or state health agency, or for reason believed by the board of trustees to be in the best interest of the health, safety or welfare of the pupils, the board of trustees having certified to the Idaho Department of Education the cause and duration of such closure or impacted attendance, the average daily attendance for such day or days of closure or impacted attendance shall be considered as being the same as for the days when the school actually was in session or when attendance was not impacted.

In the case of an emergency closure for whole or part of a school day, a [Certificate of Closure Form](#) is to be submitted to Public School Finance ([dreich@sde.idaho.gov](mailto:dreich@sde.idaho.gov)) within three (3) school

days following the end of the closure period. Report each building or state “All” (if the entire district/charter is closed), and only the number of instructional hours that were missed due to emergency closure. These hours should not exceed the number of hours school would have normally been in session. Once available, submit a copy of the board minutes approving the emergency closure. Be sure your student information system (SIS) properly records the emergency closure so that all uploaded ISEE calendars mark the emergency closure day correctly.

For impacted attendance, submit a Certificate of Impacted Attendance to Public School Finance ([dreich@sde.idaho.gov](mailto:dreich@sde.idaho.gov)) when school remains open but student attendance is reduced by at least 5 percent or more by an approved cause. The certificate will ask for the date(s), grade(s), school(s), and situation leading to significantly lower ADA. Adjustments for impacted attendance are **subject to approval**. Once available, submit a copy of the board minutes approving the Impacted Attendance Request.

**Note:** Closures due to labor disputes, state athletic tournaments, or construction delays are not considered emergency closures.

### Public Virtual Schools (I.C. 33-5202A(11) and 33-5208(10)(a))

Virtual school means either a public charter school or a traditional public school that delivers a full-time, sequential program of synchronous and/or asynchronous instruction primarily through the use of technology via the internet in a distributed environment. Schools classified as virtual must have an online component to their school with online lessons and tools for student management.

Each student in attendance at a public virtual school shall be funded based upon either the actual hours of attendance in the public virtual school on a flexible school, or the percentage of coursework completed, whichever is more advantages to the school, up to the maximum of one (1) full-time equivalent student.

No matter the choice, the Department recommends that each public virtual school have a written policy stating their attendance tracking methodology for state reporting.

### Attendance Guidance for Blended Instruction (I.C. 33-1619)

School districts and charters may offer instruction that is a blend of virtual and traditional instruction. For such blended or hybrid programs, the LEA may count and report the average daily attendance of the virtual program’s students by either percentage of coursework

completed or the actual hours of attendance (for the days or portions of the days the students attend physically).

### **Homebound Students (I.C. 33-1003A)**

A homebound student is any student who would normally and regularly attend school, but illness or accident necessitates an absence from school for more than ten (10) consecutive school days. The school district may include homebound students in its total attendance, provided regular and uninterrupted academic instruction has been given and monitored by appropriate certified professional staff employed by the district and the student is responding with appropriate coursework.

### **Foreign Students**

Foreign students having a J-1 visa attending public school in Idaho that are part of a foreign exchange student program can be counted in attendance for funding purposes. Foreign students attending a public school in Idaho not associated with a foreign exchange program must pay tuition and cannot be counted in attendance for funding purposes.

### **Career Technical Regional Public Charter (I.C. 33-5215(4))**

A career technical regional public charter school shall provide assurances in state attendance reports that it has verified attendance reports, which generate ADA with its participating school districts, to make certain that the districts and the charter school do not duplicate enrollment or ADA claims.

### **Idaho Youth Challenge Program**

The Idaho Youth Challenge program is a youth intervention program for 16-18 year old at-risk youths. This alternative school is designated pursuant to section I.C. 46-805. Per I.C. 33-1002C, full term average daily attendance shall be used to calculate support units for each cohort of students that meets the minimum instructional hours requirement provided for in section I.C. 33-512. The support units so calculated shall be used for all state funding formulas in which support units are used.

### **Early Graduation (IDAPA 08.02.01.350)**

Any high school student who completes the number of credits and exiting standards required by both the state and the school district prior to completing eight (8) semesters of high school work may petition the local superintendent and board of trustees to graduate early. When calculating

the aggregate average daily attendance for the educational support program, students graduating from high school prior to the end of the school year will have their ADA for the first semester (second trimester) counted as if they were in attendance during the second semester (third trimester) of the school year.

For ISEE reporting of early graduates, the student must remain in the student demographic file and have attendance records to be counted for ADA funding. The student must not have an exit date or reason at the time they graduated in the upload file but will be assigned to course code 86000 (early graduate), with a certified staff having the assignment code of 86000. Any certified staff can be assigned to 86000 as it will not be used for misassignments. The district will need to create attendance for the early graduate, like how the student attended during the first semester (second trimester). At the end of the year the students will show an exit date and exit code the same as all other graduates.

**Note:** All students who attend beyond their four-year graduation cohort generate positive attendance only while they attend.

### **Advanced Opportunity Early Graduates (I.C. 33-4602)**

Any student who successfully completes public school grades 1 through 12 at least one (1) year early shall be eligible for an advanced opportunities scholarship. Students who graduate one (1) year early require an exit code of 4G, those graduating two (2) years early require an exit code of 4H, and those graduating three (3) years early require an exit code of 4I.

**Note:** A student who successfully completes public school grades 1 through 12 curricula in their junior year but decides to delay graduation to take dual credit courses throughout their senior year, would have their attendance as a senior count towards funding.

### **Protection: Special Application of Educational Support Program (I.C. 33-1003(1))**

Decrease in Average Daily Attendance. -- For any school district that has a decrease in total average daily attendance of three percent (3%) or more of its average daily attendance in the current school year from the total average daily attendance used for determining the allowance in the educational support program for the prior school year, the allowance of funds from the educational support program may be based on the average daily attendance of the prior school year, less three percent (3%). When this provision is applied, the decrease in average daily attendance shall be proportionately distributed among the various categories of support units that are appropriate for the district. After applying the provisions of this subsection, the Idaho Department of Education shall calculate the percentage of additional statewide support units to



total statewide support units and shall then reduce each school district's support units by this uniform percentage. The provisions of this subsection shall not apply to public charter schools.

**Note:** When an existing school in a district becomes a charter school the average daily attendance of the converting school will not be considered when determining protected status.

### **Mobility: Staff Allowance (I.C. 33-1004(1))**

For each school district, a staff allowance shall be determined as follows:

Using the daily attendance reports that have been submitted for computing the February 15 apportionment of state funds as provided in section 33-1009, Idaho code, calculate the total support units for the district in the manner provided in section 33-1002(6)(a), Idaho code. If the support units used to calculate discretionary funding pursuant to sections 33-1009 and 33-1018, Idaho code, are at least three percent (3%) greater, seventy-five percent (75%) of the difference shall be added to the support units used for the February 15 apportionment of state funds.

### **Corrections/Changes to Prior Year (I.C. 33-1009(5))**

Any apportionments in any year, made to any school district, which may within the succeeding three (3) year period be found to have been in error either of computation or transmittal, may be corrected during the three (3) year period by reduction of apportionments to any school district to which over-apportionments may have been made or received, and corresponding additions to apportionments to any school district to which under-apportionments may be made or received.

**Note:** In order to be considered for correction, a Prior Year Correction-Payment Adjustment Request form must be filled out by the district or charter school and submitted to Public School Finance ([dreich@sde.idaho.gov](mailto:dreich@sde.idaho.gov)). All requests should be submitted as promptly as possible. Because of the time required to process changes, care should be taken to ensure all uploads are as accurate as possible, and that every effort is made to find and correct errors before the initial correction period ends.

### **Attendance Make-up**

In terms of funding, there are no provisions in Idaho Code or Rule that allow attendance from one day to make-up for lost attendance in prior days.

**Example:** John is present for four (4) days of school in a week, but absent on Tuesday. He is assigned and attends Saturday school. John would be reported as only having four (4) aggregate

days of attendance for that week. John may use Saturday school for credit recovery, but cannot claim Saturday school attendance for funding.

## **Tardiness and Minimum Attendance Standards**

There is not Idaho code nor board rule that addresses student tardiness or how many days a student can be absent before removing them from enrollment. The Department recommends districts and charters set a policy regarding student tardiness and/or minimum attendance in line with their local standards.

## **Transfer of Pupils (I.C. 33-1402 thru 33-1408)**

### **Within the State**

Idaho Code, 33-1402 allows for a parent or guardian to apply for their student's admission and transfer to any school within their home district or to a school in another district. Idaho Code, 33-1403 allows a board of trustees to "determine that it is in the best interest of any of its pupils to attend school in another district within the state". The receiving district may elect to charge tuition and/or include the transferred students in its attendance reports. The sending district will not count the transferred students in attendance.

### **Out of the State**

Idaho Code, 33-1403 also allows the board of trustees of any Idaho school district abutting upon another state to "determine that it is in the best interest of any of its pupils to attend school in a school district in such neighboring state" and to annually enter into a written agreement with the governing board of the nearest appropriate school district in the neighboring state. Any such agreement shall specify the rate of tuition, and cost of transportation if any, to be paid by the Idaho school district. The agreement shall be entered into the records of the board of trustees and a copy shall be filed with the state board of education. The sending district will not count the transferred students in attendance. For ISEE reporting of these transferred students, the student must be recorded in the student demographic file with an "O", for border student out, entered into the borderStudent field and the four-digit ID for the out of state school showing in the borderId field.

### **From Out of the State**

Idaho Code, 33-1403 allows "the board of trustees of any Idaho school district, as a creditor district, may, subject to the approval of the state board of education, enter into an agreement with the governing body of any school district in another state, as the debtor district, to educate, and if necessary transport, any of the pupils of such debtor district upon such terms and conditions as may be agreed upon and approved, but the rate of tuition to be charged by the

Idaho school district shall be not less than the gross per-pupil cost of the credit district, as defined in section 33-1405, Idaho Code, plus the per-pupil costs paid by the state for the employer's share of social security, and the employer's share of retirement for the employees of the creditor district for the previous fiscal year, and other appropriate costs, all as determined by the state board of education". The board of trustees of a school district may request a waiver from the state board of education. A waiver request must be made before April 1 of the year prior to the operative year. The Idaho district will not count the students of the debtor district in attendance. For ISEE reporting of these transferred students, the student must be recorded in the student demographic file with an "I", for border student in, entered into the borderStudent field.

Idaho Code, 33-1002B(4)) allows for "school age special education students from outside the state of Idaho who, due to the nature and severity of their disabilities, are residing in licensed public or private residential facilities within the state of Idaho, the local school district shall provide education services to such students if requested by the licensed public or private residential facility, provided that the local school district has been given the opportunity to provide input on any federally required education plans for any such students. A local school district providing education services for such students shall sign a contract with any such licensed public or private residential facilities, which contract shall delineate the education services to be provided by the local school district and the amount to be paid by the licensed public or private residential facility. The amount paid shall be equal to the local school district's full cost of providing the education services delineated by the contract, as determined by the local school district. Such students shall be excluded from all average daily attendance and other reports provided to the state that would result in the distribution of state funding to the local school district."

Idaho Code, 33-1002B(5)) allows for "school age nonspecial education students from outside the state of Idaho who are residing in licensed public or private residential facilities within the state of Idaho, the local school district **may** provide education services to such students if requested by the facility. The school district providing education services shall sign a contract with any such facilities, delineating the education services to be provided and the amount to be paid by the facility. Said amount shall be equal to the school district's full cost of providing the contracted education services, as determined by the school district. Such students shall be excluded from all average daily attendance and other reports provided to the state that would result in the distribution of state funding to the school district."

## School Age (I.C. 33-201)

The services of the public schools of this state are extended to any acceptable person of school age. "School Age" is defined as including all persons resident of the state, between the ages of five (5) and twenty-one (21) years. The age of five years shall be attained when the fifth anniversary of birth occurs on or before the first day of September of the school year in which the child is to enroll in kindergarten. For a child enrolling in the first grade, the age of six (6) years must be reached on or before the first day of September of the school year in which the child is to enroll. School age ends when the student turns twenty-one except for students receiving special education services as noted below.

There is an exception to the first grade "school age" requirement. Any child of the age of five (5) years by September 1<sup>st</sup> who has completed a private or public out-of-state kindergarten for the required four hundred fifty (450) hours shall be allowed to enter the first grade.

If a child is age five years old on or before the first day of September and does not meet first-grade "school age" exception, then the School District should enroll the child in kindergarten.

**Note:** Opinions of the Attorney General state that once the child is properly enrolled, it is within the discretion of school officials thereafter to change that placement if it is in the child's best interest.

The services of the public schools of this state are extended to any resident child age three (3) to twenty-one (21) years who is eligible for special education and related services. Twenty-one year old students receiving special education services remain of school age through the semester or trimester in which they turned twenty-one.

A student is eligible for special education and related services, but has not attained the age of five on or before the first of September of the reported school year. The student should be enrolled in the district and reported in the preschool grade level.

For students receiving special education and related services, the Individualized Education Program (IEP) team will determine the appropriate least restrictive environment (LRE) based on the student's individual needs. (34 C.F.R. §§ 300.114 through 300.118). If determined appropriate by the IEP team, a kindergarten-age eligible student may receive special education and related services in an early childhood setting. However, the child is to be reported as enrolled as a kindergartener.

For additional information specific to students receiving special education and related services, refer to the current [Idaho Special Education Manual](#).

## Student Enrollment Counts (I.C. 33-1027 and IDAPA 08.02.01.250.04)

The State Board of Education shall promulgate rules that set forth the procedures for determining student enrollment counts by school, school district, and statewide, and the process for reporting such counts. Such rules shall be consistent with the following:

(1) Full-time enrollment (FTE) shall be based on enrollment in any school district or public charter school.

(2) A student shall not exceed a total of one (1.0) unweighted FTE in a single school year, except as provided in subsection (4) of this section.

(3) A kindergarten student shall not exceed a total of one-half (0.5) unweighted enrollment in a single school year.

(4) A student attending a summer school or night school program shall not exceed a total of one-fourth (0.25) unweighted enrollment. Such student may be counted pursuant to both this subsection and subsection (2) of this section.

FTE is based on the courses a student is enrolled in at the time of the official count. Each school district of public charter school shall conduct an official count of enrolled students in the district or school on the first day of October, the first day of December, the first day of February, and the first day of April, or the previous school day if those dates do not fall on a school day. A school district or public charter school may not count as enrolled any student who has unexcused absences totaling eleven (11) or more consecutive school days immediately prior to and including the official count date.

To appropriately account for the differences in courses and schedules, FTE will be calculated using the minutes per week metric of the reported courses which is an indicator of the amount of content delivered in the course. A student will generate an FTE enrollment value equal to their aggregate enrolled course minutes per week divided by 1200 minutes.

**Note:** Maximum kindergarten student FTE is 0.5 and maximum 1<sup>st</sup> – 12<sup>th</sup> grade student FTE is 1.0, except students who attend summer or night school programs.

## School Year – Minimum Instructional Hours (I.C. 33-512(1)(a))

Each school district shall annually adopt and implement a school calendar which provides its students at each grade level with the following minimum instructional hours:

Kindergarten – 450 hours

1<sup>st</sup>-3<sup>rd</sup> grades – 810 hours

4<sup>th</sup>-8<sup>th</sup> grades – 900 hours

9<sup>th</sup>-12<sup>th</sup> grades – 990 hours

Alternative grades 6<sup>th</sup>-12<sup>th</sup> – 900 hours

Idaho Code 33-512(1)(c)(ii) allows a reduction in the minimum required hours of instruction by a total of up to 11 hours of emergency closures due to adverse weather conditions or facility failures.

Instructional time lost due to closures for reasons other than adverse weather conditions or facility failure, such as widespread sickness, will not qualify for any of the 11 emergency closure hours when determining if a school has satisfied the minimum hours of instruction as required per Idaho Code 33-512(1). However, for purposes of reporting attendance, such closures do qualify as emergency closures if they have been approved by a school's trustees as an emergency closure.

If instructional time is lost due to school closures not due to adverse weather or a facility failure, then a school district/charter school must examine the impact of such closures on their instructional hours. If the closure(s) causes instructional hours to fall below the minimum required hours for a particular grade grouping, sufficient hours must be added to the calendar to ensure the minimum instructional hours as required in Idaho Code 33-512 are provided.

### **Elementary Schools with Less Than 10 ADA (I.C. 33-1003(2)(f))**

Minimum Pupils Required – Any elementary school having less than ten (10) pupils in average daily attendance shall not be allowed to participate in the state or county support programs unless the school has been approved for operation by the state board of education.

### **Graduation and Dropout Reporting**

For information on graduation and dropout reporting, please contact the Department's Division of Assessment and Accountability at (208) 332-6926.