**FINANCIAL OPERATION Policy 3470**

**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 the early childhood education program are included in 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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