



Office of Performance Evaluations Idaho Legislature

Report 10-03F

March 2010

Use of Average Daily Attendance in Public Education Funding Follow-up Report

Background

Our 2007 report *Use of Average Daily Attendance in Public Education Funding* evaluated the role of average daily attendance in funding public school districts and charters. We found that many schools experienced difficulties in reporting half-day and part-time attendance, as well as attendance for dually-enrolled students, virtual school students, and students enrolled in distance learning programs.

To ensure that schools' use of average daily attendance allows the public education funding formula to fund districts and charters as intended, we addressed a set of recommendations to the Legislature, the State Board of Education, and the State Department of Education. Our recommendations called for a legislative review of the public school funding formula and improved clarification and oversight of the methods for collecting and reporting attendance.

Review of the Public School Funding Formula

As reported in our 2008 follow-up review, the Legislature took the first steps toward reviewing Idaho's public education funding formula through the authorization of our 2009 report *Public Education Funding in Idaho*. Like our report on

average daily attendance, the report on public education funding also recommended a review of those components of the funding formula that may be outdated and may not reflect the original funding rationale. A more detailed review of the funding formula is necessary to ensure its relevancy and accuracy in meeting the current needs of public education. However, to date, this type of review has not taken place.

Clarification and Oversight of Attendance Collection and Reporting

Our average daily attendance report made recommendations designed to help clarify the rules that districts and charters follow to count attendance for dually-enrolled students, students enrolled in virtual and distance learning programs, and students who may only attend school for part of the day. The 2008 follow-up review found that most of the recommendations to modify attendance tracking procedures had not been implemented. However, in the 2009 legislative session, the Legislature added a new section to Idaho Code to help instruct districts on how to count attendance for virtual school students.¹

¹ IDAHO CODE § 33-1619.

This report was completed at the request of the Joint Legislative Oversight Committee under the authority of Idaho Code § 67-457 through § 67-464. Questions about the report may be directed to the Office of Performance Evaluations through e-mail (opeinfo@ope.idaho.gov) or phone (208 332-1470).

The Board of Education and the Department of Education report that through the ongoing implementation of a state longitudinal data system designed to track student information, they are striving to collect and report accurate attendance data for all public education students. All school districts and charters will be required to upload attendance data, among other information, into the data system's secure portal by November 5, 2010, through the use of unique student identifiers.² The data system will ensure the reliability and validity of the raw attendance data submitted by each district and charter before using the data to calculate funding for the 2011–2012 school year. Officials from both the board and the department

believe that additional testing of attendance data will be unnecessary for two primary reasons:

- The data system will provide an increased level of attendance data review
- The annual school district audits already include an attendance testing component

Recommendation to JLOC

Given the more detailed attendance tracking capability of the new data system, we recommend closing this report. The data system should address outstanding issues identified in our average daily attendance report regarding student attendance reporting and collection and the methods by which districts and charters receive funding.

² A deadline of April 30, 2010, exists for districts participating in a voluntary pilot of the data upload.

We appreciate the cooperation and assistance we received from the Board of Education and the Department of Education in conducting this follow-up review. Maureen Brewer of the Office of Performance Evaluations conducted the review.

Joint Legislative Oversight Committee (JLOC)

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