

**BUSINESS****Attendance Accounting**

The Board of Trustees of Berryessa Union School District recognizes that Attendance Accounting is a vital function of District accounting. Much of the District's revenue is generated by Average Daily Attendance (ADA) and apportioned by the State Department of Education.

Unexcused absences will not be allowed as part of the Average Daily Attendance calculation per the regulations established by the State Department of Education. District administrators shall do everything possible to ensure that students attend school on a regular basis.

Enrollment in grades kindergarten through third shall be limited to the quotas established by the State Department of Education. Class size in these grades shall be closely monitored to avoid penalties which may be assessed for exceeding the maximum limit set.

Business Services shall be responsible for overseeing Attendance Accounting to ensure that state regulations are properly implemented.

Legal References: California Education Code

Sections: 37041-42, 37045, 37600 et seq., 41376,  
41378, 44800 et seq., 46000 et seq.,  
46100 et seq., 48200 et seq.,  
48300 et seq., 48600 et seq.

California School Accounting Manual, 1981 Edition

Attendance and Enrollment Accounting and Reporting,  
Publication No. 5

Handbook For Attendance Accounting, April 1982

Policy Adopted: July 12, 1984