

PMR, ADM, and Best 1 of 2

What School Finance Officers Need to Know About Student Accounting
Catherine Mau, Lead Student Accounting Analyst

The basics

Presentation Topics

The Basics

PMR, ADM, and Funding in Arrears

The Best 1 of 2 ADM Report

Your role as a Finance Officer or Director

Know your PMR

Watch out for these common errors

Students must be counted accurately.

It is the responsibility of the PSU to ensure that student data is entered correctly in the SIS.

Inaccurate reporting of student data in the SIS is considered falsifying student information.

Any school staff member who makes, or procures another to make, false reports or records respecting daily attendance of students shall be guilty of a Class 1 misdemeanor.

The certificate of such person to teach in the public schools of North Carolina can be revoked by the State Superintendent of Public Instruction.

PMR Certification Statement

A school principal must agree to the following statement, accepting all responsibility for the PMR reports, before it may be submitted.

North Carolina General Statute Sections 115C-276(p) and -288(b) together provide that any superintendent, principal, teacher, or other school employee of the public schools, who knowingly and willfully makes or procures another to make any false reports or records, requisitions, or payrolls, respecting daily attendance of students in the public schools or other required reports shall be guilty of a Class 1 misdemeanor, and the certificate of such person to teach in the public schools of North Carolina will be revoked by the Superintendent of Public Instruction.

As principal or the principal's designee of school [SCHOOL NUMBER], I certify that the student accounting information reported in this Principal's Monthly Report (PMR) is true, accurate, and complete and that I have complied with all student accounting requirements according to the School Attendance and Student Accounting (SASA) manual, including but not limited to compulsory attendance and discipline data and that I further understand that the intentional submission of incorrect or false data could lead to certificate revocation and/or criminal prosecution. The approval and submission of this PMR in the SIS serves as my acknowledgement and certification for the data contained in this report.

What is the PMR?

Principal's Monthly Report (PMR)

- Run in the Student Information System (SIS) by the school's data manager at the end of each reporting interval and by DPI at the end of the school year.
 - Average Daily Membership (ADM)
 - Average Daily Attendance (ADA)
 - Membership by Grade, Race, Sex (GRS)
 - Membership Last Day (MLD)
- Each report has a summary and detail version

**If only we had a guide to all
this...**

School Attendance and Student Accounting Manual (SASA)

**The SASA contains
instructions
for accurately reporting
your school's
Average Daily Membership**

[School Attendance and Student Accounting Manual \(SASA\)](#)

What does ADM have to do with funding?

Funding follows member students

School funding is based at least in part on the number of member students in each PSU.

The Best 1 of 2 ADM Report is the source of this number.

What is membership?



Well, yes...
But, no.



What is membership?

An admission status of an enrolled student used for reporting and funding purposes. Enrolled students are either “in membership” or “visiting.” Only member students are included in ADM calculations for school funding and data collections.

Membership is Not:

- **Enrollment:** A count of students who have simply enrolled in and started attending a particular school.
- **Attendance:** A count of students present or absent on an instructional day. A student may remain in membership when absent, unless they have 10 consecutive unexcused absences. These students are considered “in violation” and are automatically removed from ADM.

What is membership?

**School must have
a number over 300**

**Must be enrolled in
your school**

**Must be in grade
K-13**

**Must not have
graduated**

**Must meet age
requirements**

**Must meet
domicile
requirements**

**Must be enrolled
for at least 50%
of the
instructional day**

**Must be on-site on their
initial day of enrollment
and present for at
least 50% of the
instructional day.**

**May not be in
violation of the 10-
day rule**

**Ten-day rule: The SIS
automatically removes
from membership
students with 10
consecutive unexcused
absences.**

School Attendance and Student Accounting Manual (SASA)

What is ADM?

Average Daily Membership (ADM)

The sum of the number of days in membership
for all non-violating member students,
divided by the number of days in the PMR
reporting interval (school month).

[School Attendance and Student Accounting Manual \(SASA\)](#)

Reporting intervals

- The school year is divided into 9 reporting intervals, referred to as “school months,” by each PSU’s data manager or SIS coordinator.
- These “months” are instructional days, not calendar days.
- “Monthly” student accounting reports are run in the SIS by the data manager, then verified and approved in the SIS by the school principal.
- These reports are called the Principal’s Monthly Report (PMR).
- Every PSU is required to submit a PMR by the deadline each month or risk Financial Noncompliance status.

ADM Calculation Example, Step 1

Add the number of days each student in a particular grade level was in membership during the PMR reporting interval.

- Student 1: 20 days
- Student 2: 19 days (enrolled on the second day of school)
- Student 3: 20 days
- Student 4: 9 days (removed from membership/in violation of the Ten-Day rule)
- Etc.

The result of this calculation is **Membership Days NVIO** for that grade level.

For the rest of the example, assume that the
Membership Days NVIO = 1,800 for that grade level

ADM Calculation Example, Step 2

...divided by the number of days in the PMR reporting interval (school month).

Assuming 20 days in the reporting interval

1,800 student membership days ÷ 20 days = **90**

ADM for that grade level = **90**

Put Steps 1 and 2 together...

Add the ADM for grades K and above to determine the ADM for the school.

School ADM = Grade K ADM + Grade 1 ADM + Grade 2 ADM, etc.

Add the ADM for each school in the LEA to determine the LEA's ADM.

LEA ADM = School 1 ADM + School 2 ADM + School 3 ADM, etc.

Pre-K ADM is not added into a LEA's total ADM and is calculated and presented separately.

Best 1 of 2 and Funding in Arrears

What is funding in arrears?



In our context, funding in arrears is based on the actual student numbers from the previous year. The Best 1 of 2 is used.



It replaced the projection-based funding model used before the 2024-25 school year.

Why fund in arrears?

- The end result is similar and is much simpler to calculate.
- PSUs will know their funded ADM for the upcoming year in November or December.

Best 1 of What?

NOT

Best 1 AND 2

NOT

Best 1 OR 2

NOT

B12

What is the Best 1 of 2 ADM Report?

Best 1 of 2 ADM report

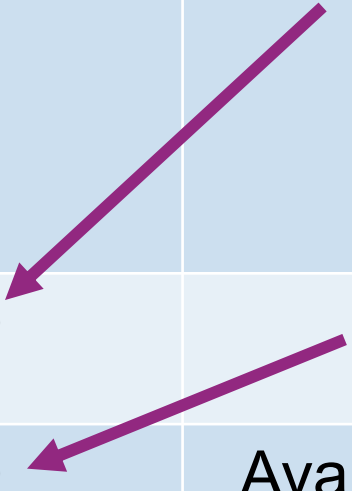
- Compares a school's ADM for Month 1 and Month 2 by grade level.
- Reports the higher (best) ADM for each grade level and then is totaled by grade level across the PSU.

What does that mean?

	K	1	2	3	4	5	6	7	8	9	10	11	12	13	TOTAL
PMR 1R															
School A	81	102	97	96	106	101									583
School B							165	161	174						500
School C										309	293	259	243		1,109
PMR 2															
School A	82	101	99	94	108	100									584
School B							167	161	168						496
School C										308	295	261	241		1,111
Best 1 of 2															
School A	82	102	99	96	108	101									588
School B							167	161	174						502
School C										309	295	261	243		1,114

How does the timing work?

	Allotted ADM	Actual ADM	Result
Last year	525	550	Growth \$ per pupil (25) for current fiscal year
This year	550	500	Held harmless
Next year	500	Available in Nov. or Dec.	



Growth

Funds for growth are to be prorated on a \$ per-pupil basis if the need exceeds available funding. This applies to all PSUs consistently.

What if there's a big change between years?

If the actual current numbers are **LOWER** than your funded allotment, you will be held harmless and are not required to return the funds.

If the actual current numbers are **HIGHER** than your funded allotment, you may receive growth funding, if available, when the numbers are certified.

A note about Pre-K ADM

Pre-K ADM

- Appears on the PMR to determine a school's size for purposes of the principal's placement on the salary scale.
- It is not added into the total ADM for the school
- PMR 2 is used for this calculation.

Your role as a Finance Officer

Student accounting standards

- Just as there are standard financial accounting rules, there are standard student accounting rules.
- North Carolina has a law just for school reporting. Uniform Education Reporting System (UERS)
- Make sure reports are submitted on time to avoid financial noncompliance status
- Know both the legislated and allotted teacher/student ratios
To avoid over- and under-staffing.

G.S. [115C-12](#)(18)

The Law: Uniform Education Reporting System (UERS) for student data

The SIS is the authoritative source of information about students

Every PSU must follow statewide rules in the SASA—student names, day setup, calendar, etc.

Every school must turn in a PMR, even cross-enrollment schools or any school with zero ADM

Do not create your own entry status codes, course codes, or attendance codes

Do not use the SIS to alter student attendance records to implement local attendance policies

Role of the Finance Officer/Director in Student Accounting

View PMR 1 and PMR 2 before they are submitted.

Check for big differences between ADM and start status.

Check for zeroes and big changes from the prior year.

Avoid over- and understaffing

Know both the legislated and allotted teacher/student ratios

Look for anomalies with student data

If you see issues with the summary report for the PSU, direct your SIS team to view the PMR detail report and investigate.

Ensure that all reports are submitted on time

Avoid noncompliance status or placement on a financial watch list.

Finance Officers are copied on the second notification of a missed deadline.

Know your PMR

Reading the PMR

PS	School	SchoolName	End	PMR	Summary	Status	AD	ADM	E1	E2	R1	R2	R3	Start	V1	V2	V3	V4	V5	V6	V7	V8	V9	V10	V11	V12	V13	V14	V15	V16	V17	V18	V19	V20	V21	V22	V23	V24	V25	V26	V27	V28	V29	V30	V31	V32	V33	V34	V35	V36	V37	V38	V39	V40	V41	V42	V43	V44	V45	V46	V47	V48	V49	V50	V51	V52	V53	V54	V55	V56	V57	V58	V59	V60	V61	V62	V63	V64	V65	V66	V67	V68	V69	V70	V71	V72	V73	V74	V75	V76	V77	V78	V79	V80	V81	V82	V83	V84	V85	V86	V87	V88	V89	V90	V91	V92	V93	V94	V95	V96	V97	V98	V99	V100	V101	V102	V103	V104	V105	V106	V107	V108	V109	V110	V111	V112	V113	V114	V115	V116	V117	V118	V119	V120	V121	V122	V123	V124	V125	V126	V127	V128	V129	V130	V131	V132	V133	V134	V135	V136	V137	V138	V139	V140	V141	V142	V143	V144	V145	V146	V147	V148	V149	V150	V151	V152	V153	V154	V155	V156	V157	V158	V159	V160	V161	V162	V163	V164	V165	V166	V167	V168	V169	V170	V171	V172	V173	V174	V175	V176	V177	V178	V179	V180	V181	V182	V183	V184	V185	V186	V187	V188	V189	V190	V191	V192	V193	V194	V195	V196	V197	V198	V199	V200	V201	V202	V203	V204	V205	V206	V207	V208	V209	V210	V211	V212	V213	V214	V215	V216	V217	V218	V219	V220	V221	V222	V223	V224	V225	V226	V227	V228	V229	V230	V231	V232	V233	V234	V235	V236	V237	V238	V239	V240	V241	V242	V243	V244	V245	V246	V247	V248	V249	V250	V251	V252	V253	V254	V255	V256	V257	V258	V259	V260	V261	V262	V263	V264	V265	V266	V267	V268	V269	V270	V271	V272	V273	V274	V275	V276	V277	V278	V279	V280	V281	V282	V283	V284	V285	V286	V287	V288	V289	V290	V291	V292	V293	V294	V295	V296	V297	V298	V299	V300	V301	V302	V303	V304	V305	V306	V307	V308	V309	V310	V311	V312	V313	V314	V315	V316	V317	V318	V319	V320	V321	V322	V323	V324	V325	V326	V327	V328	V329	V330	V331	V332	V333	V334	V335	V336	V337	V338	V339	V340	V341	V342	V343	V344	V345	V346	V347	V348	V349	V350	V351	V352	V353	V354	V355	V356	V357	V358	V359	V360	V361	V362	V363	V364	V365	V366	V367	V368	V369	V370	V371	V372	V373	V374	V375	V376	V377	V378	V379	V380	V381	V382	V383	V384	V385	V386	V387	V388	V389	V390	V391	V392	V393	V394	V395	V396	V397	V398	V399	V400	V401	V402	V403	V404	V405	V406	V407	V408	V409	V410	V411	V412	V413	V414	V415	V416	V417	V418	V419	V420	V421	V422	V423	V424	V425	V426	V427	V428	V429	V430	V431	V432	V433	V434	V435	V436	V437	V438	V439	V440	V441	V442	V443	V444	V445	V446	V447	V448	V449	V450	V451	V452	V453	V454	V455	V456	V457	V458	V459	V460	V461	V462	V463	V464	V465	V466	V467	V468	V469	V470	V471	V472	V473	V474	V475	V476	V477	V478	V479	V480	V481	V482	V483	V484	V485	V486	V487	V488	V489	V490	V491	V492	V493	V494	V495	V496	V497	V498	V499	V500	V501	V502	V503	V504	V505	V506	V507	V508	V509	V510	V511	V512	V513	V514	V515	V516	V517	V518	V519	V520	V521	V522	V523	V524	V525	V526	V527	V528	V529	V530	V531	V532	V533	V534	V535	V536	V537	V538	V539	V540	V541	V542	V543	V544	V545	V546	V547	V548	V549	V550	V551	V552	V553	V554	V555	V556	V557	V558	V559	V560	V561	V562	V563	V564	V565	V566	V567	V568	V569	V570	V571	V572	V573	V574	V575	V576	V577	V578	V579	V580	V581	V582	V583	V584	V585	V586	V587	V588	V589	V590	V591	V592	V593	V594	V595	V596	V597	V598	V599	V600	V601	V602	V603	V604	V605	V606	V607	V608	V609	V610	V611	V612	V613	V614	V615	V616	V617	V618	V619	V620	V621	V622	V623	V624	V625	V626	V627	V628	V629	V630	V631	V632	V633	V634	V635	V636	V637	V638	V639	V640	V641	V642	V643	V644	V645	V646	V647	V648	V649	V650	V651	V652	V653	V654	V655	V656	V657	V658	V659	V660	V661	V662	V663	V664	V665	V666	V667	V668	V669	V670	V671	V672	V673	V674	V675	V676	V677	V678	V679	V680	V681	V682	V683	V684	V685	V686	V687	V688	V689	V690	V691	V692	V693	V694	V695	V696	V697	V698	V699	V700	V701	V702	V703	V704	V705	V706	V707	V708	V709	V710	V711	V712	V713	V714	V715	V716	V717	V718	V719	V720	V721	V722	V723	V724	V725	V726	V727	V728	V729	V730	V731	V732	V733	V734	V735	V736	V737	V738	V739	V740	V741	V742	V743	V744	V745	V746	V747	V748	V749	V750	V751	V752	V753	V754	V755	V756	V757	V758	V759	V760	V761	V762	V763	V764	V765	V766	V767	V768	V769	V770	V771	V772	V773	V774	V775	V776	V777	V778	V779	V780	V781	V782	V783	V784	V785	V786	V787	V788	V789	V790	V791	V792	V793	V794	V795	V796	V797	V798	V799	V800	V801	V802	V803	V804	V805	V806	V807	V808	V809	V810	V811	V812	V813	V814	V815	V816	V817	V818	V819	V820	V821	V822	V823	V824	V825	V826	V827	V828	V829	V830	V831	V832	V833	V834	V835	V836	V837	V838	V839	V840	V841	V842	V843	V844	V845	V846	V847	V848	V849	V850	V851	V852	V853	V854	V855	V856	V857	V858	V859	V860	V861	V862	V863	V864	V865	V866	V867	V868	V869	V870	V871	V872	V873	V874	V875	V876	V877	V878	V879	V880	V881	V882	V883	V884	V885	V886	V887	V888	V889	V890	V891	V892	V893	V894	V895	V896	V897	V898	V899	V900	V901	V902	V903	V904	V905	V906	V907	V908	V909	V910	V911	V912	V913	V914	V915	V916	V917	V918	V919	V920	V921	V922	V923	V924	V925	V926	V927	V928	V929	V930	V931	V932	V933	V934	V935	V936	V937	V938	V939	V940	V941	V942	V943	V944	V945	V946	V947	V948	V949	V950	V951	V952	V953	V954	V955	V956	V957	V958	V959	V960	V961	V962	V963	V964	V965	V966	V967	V968	V969	V970	V971	V972	V973	V974	V975	V976	V977	V978	V979	V980	V981	V982	V983	V984	V985	V986	V987	V988	V989	V990	V991	V992	V993	V994	V995	V996	V997	V998	V999	V1000	V1001	V1002	V1003
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Basic Information

PSU	SchoolNumber	SchoolName	EndYear	PMR_Month	SummaryGroup	StateGrade
070	070311	Beaufort Co Early College High	2025	9	Standard	10
070	070311	Beaufort Co Early College High	2025	9	Standard	11
070	070311	Beaufort Co Early College High	2025	9	Standard	12
070	070311	Beaufort Co Early College High	2025	9	Standard	13
070	070311	Beaufort Co Early College High	2025	9	Standard	Group Total
070	070325	Chocowinity Middle	2025	9	Standard	5
070	070325	Chocowinity Middle	2025	9	Standard	6
070	070325	Chocowinity Middle	2025	9	Standard	7
070	070325	Chocowinity Middle	2025	9	Standard	8
070	070325	Chocowinity Middle	2025	9	Standard	Group Total
070	070326	Chocowinity Primary	2025	9	Standard	KG
070	070326	Chocowinity Primary	2025	9	Standard	1
070	070326	Chocowinity Primary	2025	9	Standard	2
070	070326	Chocowinity Primary	2025	9	Standard	3
070	070326	Chocowinity Primary	2025	9	Standard	4
070	070326	Chocowinity Primary	2025	9	Standard	Group Total
070	070326	Chocowinity Primary	2025	9	PK	PK
070	070326	Chocowinity Primary	2025	9	PK	Group Total

Standard
and Pre-K

ADM and Start Count

State	Grad	ADA	ADM	E1	E2	R1	R2	R3	StartStat
10	55	57	5	0	0	0	0	0	59
11	52	52	0	0	0	0	0	0	4
12	64	64	0	0	0	0	0	0	7
13	1	1	0	0	0	0	0	0	26
Group Total	2	2	0	0	0	1	0	0	281
5	4	4	0	0	0	0	2	0	76
6	6	6	1	0	1	1	1	1	109
7	80	80	1	1	2	3	0	0	97
8	81	93	98	0	0	0	1	0	99
Group Total	312	365	368	2	1	3	7	0	381
KG	68	74	75	0	0	1	2	0	78
1	81	88	90	2	2	1	2	0	97
2	109	121	119	0	1	2	4	0	126
3	79	86	87	0	1	1	0	0	89
4	77	84	84	1	0	1	4	0	90
Group Total	414	453	455	3	4	6	12	0	480
PK	NA	33	39	0	0	0	0	0	39
Group Total	NA	33	39	0	0	0	0	0	39
KG	171	192	194	2	0	2	7	0	205

Average Daily Attendance

Average Daily Membership

Enrollment Codes

Es + Rs

End Status

StartStat	W1	W2	W3	W4	W2T	EndStatusTotal
75	0	0	0	0	0	0
59	0	0	0	0	0	0
54	0	0	0	0	0	0
67	0	0	0	0	0	0
26	0	0	0	0	0	0
281	0	0	0	0	0	0
76	0	0	0	0	0	0
109	0	1	0	0	0	1
97	0	0	0	0	0	0
99	0	0	0	0	0	0
381	0	1	0	0	0	1
78	1	0	0	0	0	1
97	1	0	0	0	0	1
126	1	0	0	0	0	1
89	0	0	0	0	0	0
90	0	0	0	0	0	0
480	3	0	0	0	0	3
39	0	0	0	0	0	0
39	0	0	0	0	0	0

Withdrawal Codes

Ws

Membership

EndStatusTotal	MEM_Last_Day_NVIO	MEM_Last_Day_VIO	MEM_Days_NVIO	MEM_Days_VIO
0	69	0	1380	0
0	57	0	1140	0
				0
				0
				0
				0
				0
				0
	103			0
	95			
	94			
	366			
	74			
1	88	0	1764	0
1	121	0	2425	0
0	86	0	1720	0
0	84			0
3	453			0
0	33			0
0	33			0

Number of students in active membership on the last day of the reporting interval

Number of students in violation of the "Ten Day Attendance Rule" on the last day of the reporting interval

Total number of days with students in violation of the "Ten Day Attendance Rule" during the reporting interval

Total number of days in active membership during the reporting interval

Look for these common errors that will affect your PSU's financial compliance status and bottom line.

Zero Membership Last Day (MLD)

StateGrad	ADA	ADM	MEM_Last_Day_NVIO	MEM_Last_Day_VIO	MEM_Days_NVIO	MEM_Days_VIO
6	43	44	0	0	924	0
7	60	62	0	0	1296	0
8	67	70	0	0	1476	0
9	62	64	0	0	1356	0
10	52	55	0	0	1164	0
11	54	56	0	0	1176	0
12	46	50	0	0	1056	0



Higher/Lower than Expected or Fluctuating ADM

PMR Month	KIND	1	2	3	4	5	6	7	8	9	10	11	12	Total
PMR 1	138	148	134	158	153	137	157	150	147	192	143	154	151	1,962
PMR 2	143	150	134	159	154	138	159	154	148	192	145	156	157	1,989
PMR 3	140	149	133	161	154	139	159	157	150	195	145	156	156	1,994
PMR 4	140	148	132	161	154	141	161	160	149	199	144	154	157	2,000
PMR 5	141	148	129	150	146	131	162	161	147	192	145	149	121	1,922
PMR 6	140	146	130	158	153	139	161	158	145	190	142	149	109	1,920
PMR 7	144	148	131	158	153	140	162	156	145	190	142	148	108	1,925
PMR 8	115	117	104	151	145	136	155	149	138	195	143	150	143	1,841



Big Difference in Start Status and MLD or ADM

StateGrade	ADA	ADM	E1	E2	R1	R2	R3	StartStatusTotal
KG	39	42	52	0	0	1	0	53
1	50	53	65	1	0	0	0	66
2	45	49	61	0	0	0	0	61
3	46	50	61	0	0	1	0	62
4	35	38	47	0	0	0	0	47
5	35	38	47	0	0	0	0	47
6	2	2	3	0	0	0	0	3
8	1	1	1	0	0	0	0	1
10	2	2	2	0	0	0	0	2
12	3	3	4	0	0	0	0	4
Group Total	258	278	343	1	0	2	0	346
PK	NA	14	17	0	0	0	0	17



How did that happen?

Running the PMR before the end of the reporting period

Students scheduled for less than half of the instructional day

Overlapping students or incomplete transfer process

Using incorrect codes or local course codes

Incorrect calendar setup for early release and inclement weather days

Data manager not reading the NCSIS Bulletin to keep current

Always check PMR1, PMR2, and the Best 1 of 2!

**Receive correct
funding**

**Avoid having to
return money**

**Avoid financial
noncompliance
status**

**Understand
your school**

**Protect your
school**

**Protect
yourself: Avoid
prosecution**

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