



2.1 (d) A kindergarten pupil who is not included in paragraph (c) is counted as ~~.557 of a~~  
2.2 1.115 pupil unit for fiscal year 2000 and thereafter units times the lesser of one, or the ratio  
2.3 of the number of hours of instruction to 935.

2.4 (e) A pupil who is in any of grades 1 to 3 is counted as 1.115 pupil units for fiscal  
2.5 year 2000 and thereafter.

2.6 (f) A pupil who is any of grades 4 to 6 is counted as 1.06 pupil units for fiscal  
2.7 year 1995 and thereafter.

2.8 (g) A pupil who is in any of grades 7 to 12 is counted as 1.3 pupil units.

2.9 (h) A pupil who is in the postsecondary enrollment options program is counted  
2.10 as 1.3 pupil units.

2.11 **EFFECTIVE DATE.** This section is effective for revenue for fiscal year 2008  
2.12 and later.