

Step-by-Step Guide for Completing the ES Audit Form 2025–26

This comprehensive guide explains how to complete the ES Audit Form 2025-26. It includes instructions for each worksheet, which cells require data input, what type of data to enter, and how the built-in formulas calculate totals automatically. Use this guide to ensure your form is accurate and compliant.

SECTION I – Eligible Students Only

Purpose: To record eligible students who **attend 600+ instructional hours per school year**. This data determines government funding. Instructions: Enter the following data in the 'SECTION I' tab.

Cell	Description	Type of Data	Formula/Notes
F7	Grades 1–12 Eligible Students	Headcount	
F9	Kindergarten Full-Day Students	Headcount	
F10	Kindergarten Half-Day Students	Headcount	
G10	Half-Day Kindergarten FTE	Auto-calculated	=F10/2
F11	Total Kindergarten FTE	Auto-calculated	=F9 + G10
F15	Eligible Students	Headcount	
F17	Program Hours	Hours	
G17	FTE	Auto-calculated	=F17/600
F19	Shared Program Hours	Hours	
G19	FTE from Shared	Auto-calculated	=F19/320/2
F20	Combined Program FTE	Auto-calculated	=G17 + G19
F23	Total Eligible FTE	Auto-calculated	=F7 + F11 + F15 + F20

SECTION II – All Students (Audit Section)

Purpose: To record **all enrolled students regardless of their eligibility**. This is used for audit and validation. Instructions: Input the following in the 'SECTION II' tab.

Cell	Description	Type of Data	Formula/Notes
F7	Grades 1–12 Total Students	Headcount	
F9	Kindergarten Full-Day	Headcount	
F10	Kindergarten Half-Day	Headcount	
G10	Half-Day FTE	Auto-calculated	=F10/2
F11	Total Kindergarten FTE	Auto-calculated	=F9 + G10
F15	Eligible Students	Headcount	
F17	Program Hours	Hours	
G17	FTE	Auto-calculated	=F17/600
F19	Shared Program Hours	Hours	
G19	FTE from Shared	Auto-calculated	=F19/320/2
F20	Total Program FTE	Auto-calculated	=G17 + G19
F25	Other Student Groups	Headcount	



Final Notes

- Students attending fewer than 600 hours in a school year would be excluded from Section I but included in Section II
- Kindergarten FTEs are calculated as follows:
 - Full-Day = 1.0 FTE
 - Half-Day = 0.5 FTE (via formula)
- Distributed Learning (DL) and Shared Program hours are converted to FTE using ministry rules:
 - DL FTE = Hours ÷ 600
 - Shared FTE = Hours ÷ 320 ÷ 2