

RESEARCH REPORT

Does Attendance in Early Education Predict Attendance in Elementary School?

An Analysis of DCPS's Early Education Program

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Background

Enrollment in early childhood education programs can be an important stepping stone to higher educational achievement, particularly for low-income children. However, children cannot succeed in these programs unless they are present. The Early Childhood Education Division (ECED) in the District of Columbia Public Schools (DCPS) has identified school attendance patterns and absenteeism as areas in need of improvement for meeting school-readiness goals. This focus is consistent with the overall goal, outlined in the DCPS Capital Commitment Strategic Plan for 2017, of increasing investments that will improve in-seat attendance and reduce tardiness and truancy throughout the school system. In the past several years, ECED has devoted increased attention to absenteeism.

Absenteeism in early education is important for learning and socioemotional development in preschool (for 3-year-olds) and prekindergarten (for 4-year-olds). A recent study that looked at absenteeism in Chicago Public Schools indicates that prekindergarten absences are associated with not only absenteeism in elementary school but also achievement in elementary school. In Chicago Public Schools, one-third of the children who were chronically absent in prekindergarten (defined as missing 10 percent or more of days enrolled in school for excused or unexcused absences) were also chronically absent in kindergarten, and one-third of that share of children remained chronically absent in second grade (Ehrlich et al. 2014). The same study found that the more days a 4-year-old misses in prekindergarten, the lower his or her scores are on the math, letter recognition, and socioemotional portions of Chicago Public School's kindergarten-readiness tool, even after controlling for scores at the beginning of the year. Moreover, in Chicago, students with the lowest incoming skills miss the most days of school, and students with low incoming skills are those for whom attendance matters the most for achievement gains (Ehrlich et al. 2014). Finally, the report found that the more years a child was chronically absent during and after prekindergarten, the more they were at risk for needing reading interventions by the end of second grade (Ehrlich et al. 2014).

The causes of absenteeism and attendance problems are complex and include factors such as characteristics of individual children and their families, the policies and practices of the schools and programs in which they are enrolled, and the broader community; those factors are also associated with achievement (Katz, Adams, and Johnson 2015). Research on prekindergarten attendance in Chicago, Baltimore, and Washington, DC, has shown that the percentage of 3- and 4-year-old students who are chronically absent is high, reaching between 25 and 40 percent (Connolly and Olson 2012; Dubay and Holla 2015; Ehrlich et al. 2014). Although attendance appears to improve over time from prekindergarten through elementary school, some children will continue to have high rates of

absenteeism as they age, and others who had satisfactory attendance in early education programs will have high rates of absenteeism in early elementary school (Balfanz and Byrnes 2013; Ehrlich et al. 2014).

In the past, the DCPS has contracted with the Urban Institute to identify patterns of absenteeism across DCPS's Title I school-based Head Start programs. This information has been used to inform DCPS's efforts to reduce absenteeism in early childhood programs and to achieve its school-readiness goals. This report examines the extent to which attendance patterns in DCPS's Title I school-based Head Start programs predict attendance in kindergarten through second grade. In addition, the report identifies the characteristics of children who are most likely to remain chronically absent or become chronically absent over time. The results from this report should inform the ECED and DCPS about the risk factors for staying chronically absent over time and identify potential areas to target interventions.

Methods and Data

Many measures are available to gauge the extent of attendance problems for individual students and school systems. This report focuses on measures of absenteeism among the share of students who (1) have satisfactory attendance, (2) have at-risk attendance, (3) are chronically absent, and (4) are severely chronically absent. Students are categorized as having satisfactory attendance if they miss 5 percent or less of enrolled days, at risk for absence problems if they miss more than 5 but less than 10 percent of enrolled days, chronically absent if they miss more than 10 but less than 20 percent of enrolled days, and severely chronically absent if they miss 20 percent or more of enrolled days. In constructing this measure we use a broad concept of attendance that includes both excused and unexcused absences; even excused absences, such as those caused by illness or medical appointments, take a toll on learning and achievement. We use this characterization of absences rather than the share of school days absent because the latter can mask the extent to which students are at risk for attendance problems by presenting an average rather than the distribution of the share of school days absent across students (Chang and Romero 2008).

In previous work for DCPS, the Urban Institute analyzed attendance data for children enrolled in the DCPS's Title I school-based Head Start program from school year (SY) 2011–12, SY 2012–13 and SY 2013–14. In this analysis, we will examine the extent to which the attendance patterns of children who were enrolled in DCPS's Head Start program in SY 2011–12 through SY 2013–14 predicts their attendance in SY 2014–15. Table 1 describes what grade the children who were in preschool and prekindergarten in these years were in SY 2014–15. The vast majority of children who are enrolled in DCPS's Head Start program are enrolled in DCPS elementary schools in subsequent years, although the share declines as the grade increases. More than 90 percent of the Head Start students who remained in DCPS schools in subsequent years remain in Title I schools. Multivariate analysis of children who remained in DCPS elementary schools versus those who did not shows some differences between those who remain in DCPS and those who do not. Specifically, children who do not speak English at home and those with autism, developmental delay, and speech or language impairments are more likely to be in DCPS in SY 2014–15, and children who were in the Head Start program in SY 2013–14 and lived in wards 5 and 8 were less likely to be in DCPS in SY 2014–15, as were children in wards 2 and 5 in SY 2013–14.

TABLE 1
Share of Students Remaining in DCPS, Overall and in Title 1 Schools (percent)

	School year 2014– 15	Share in DCPS in school year 2014-15	Share of continuing DCPS students in Title I schools in 2014–15	
Prekindergarten				
Pre-K SY 2011-12	2nd Grade	69	94	
Pre-K SY 2012-13	1st Grade	73	96	
Pre-K SY 2013-14	Kindergarten	84	96	
Preschool				
PS SY 2011-12	1st Grade	66	93	
PS SY 2012-13	Kindergarten	76	93	
PS SY 2013-14	Prekindergarten	79	100	

Source: Urban Institute Analysis of DCPS STARS and ASPEN data (2015).

Note: PS = preschool; SY = school year. Preschool is for 3-year-olds and prekindergarten is for 4-year-olds.

We begin by examining attendance in each grade from preschool through second grade in Title I schools. We then examine the attendance patterns in SY 2014-15 for children who were enrolled in DCPS Head Start programs in prekindergarten separately for those who had satisfactory attendance, were at risk for attendance problems, were chronically absent, and were severely chronically absent when they were in prekindergarten. We report on the predictive ability of attendance in prekindergarten and present comparable data for the predictive ability of attendance in preschool in appendix A. We then examine which children are likely to be in each of these groups. Importantly, we were unable to follow children over time, so each year represents a different group of children. For example, instead of following a child from prekindergarten to see what his or her attendance patterns were in kindergarten, first and second grade, we look at children who were in prekindergarten in SY 2013–14 to look at patterns in kindergarten, children who were in prekindergarten in SY 2012–13 to look at patterns in first grade, and children who were in prekindergarten in SY 2011–12 to look at patterns in second grade. We next take a longer view and examine for children who were in prekindergarten in SY 2011–12 and in second grade in SY 2014–15. We categorize children based on whether they had regular attendance in both years (defined as satisfactory or at risk attendance), were chronically absent in both years (defined as chronically absent or severely chronically absent), and whether they switched status between years.

Data for the analysis comes from two attendance reporting systems: STARS for SY 2011–12, SY 2012–13 and SY 2013–14; and ASPEN for SY 2014–15. STARS data contain information for each child's race and ethnicity; the language spoken at home; whether the child has special needs, and if so, what those needs are (including autism, developmental delay, hearing impairments, intellectual

disabilities, multiple disabilities, other health impairments, specific learning disabilities, speech or language disabilities, and visual impairments); the child's address, the admission and withdrawal dates for each school and classroom in which the child was enrolled, and days and reasons for absences over the school year. For SY 2014–15 we obtained an extract file that contains the total days each child was enrolled, admission and withdrawal dates, and excused and unexcused absences for each school in which the child was enrolled over the school year. We use demographic data from the STARS system for all analyses. All analyses are weighted by the share of days in the total year that the child was enrolled in SY 2014–15.

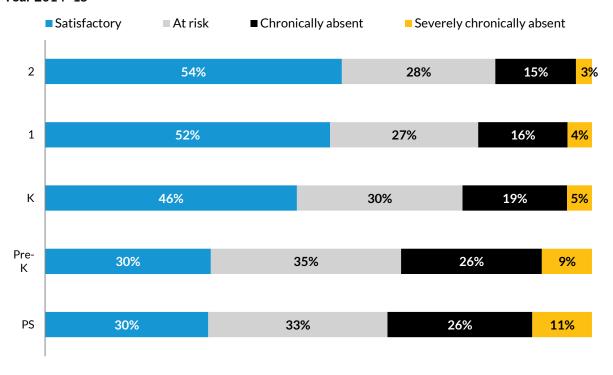
Two changes occurred between SY 2013–14 and SY 2014–15 that may have disrupted the trend line in absenteeism, making it appear as though the share of student chronically absent has increased between these two periods. First, the change to the new attendance reporting system, ASPEN, which is also used for kindergarten through fifth grade, may have produced more accurate and consistent school-wide reporting of attendance, which may have increased the number of children marked as absent. Second, DCPS changed the definition of legally present for the purpose of counting absences. Previously, if a child attended 60 percent of the school day, they were considered present; under the new definition, a child has to attend 80 percent of the school day to be considered present. This policy change could lead to higher rates of absence over time, especially for children who are chronically tardy. Together these changes make it impossible to determine whether increases in absence rates for those in Head Start between the earlier years and SY 2014–15 are caused by a real increase in absenteeism or system and policy changes.

Results

Attendance by Grade in SY 2014-15

Figure 1 displays the share of students in each absence category for each grade in Title I schools for SY 2014–15. Consistent with data from Chicago, the share of students with satisfactory attendance increases from the preschool and prekindergarten rate of about 30 percent to 46 percent in kindergarten and about 53 percent for first- and second-graders. The share of students at risk for attendance problems declines over time from 33 and 35 percent in preschool and prekindergarten to slightly under 30 percent in elementary school. There are big reductions in the share of children with chronic or severely chronic absences between early education and elementary school, which declines from about 37 percent in preschool to about 18 percent in second grade.

FIGURE 1
Share of Students in Each Attendance Category: Preschool through Second Grade, School
Year 2014–15



Source: Urban Institute Analysis of DCPS ASPEN data (2015).

Note: PK = prekindergarten; PS = preschool. Preschool is for 3-year olds and prekindergarten is for 4-year olds.

Attendance Patterns between Prekindergarten and Kindergarten through Second Grade

Table 2 presents data on children who had satisfactory attendance, were at risk for problems with attendance, were chronically absent and severely chronic absent and their attendance in kindergarten and first and second grades. Similar patterns were found when we examined how preschool attendance predicts elementary school attendance; those results are reported in appendix A.

TABLE 2
Attendance in Prekindergarten and Elementary School (percent)

		Attend	dance i	n SY 2014-15		
		Satisfactory	At risk	Chronically absent	Severely chronically absent	Share of pre-K group with that attendance in pre-K
Satisfactory	Pre-K (2013-14) to K	76	19	5	0	46
attendance in	Pre-K (2012-13) to 1st	77	17	5	1	39
pre-K	Pre-K (2011–12) to 2nd	78	16	5	1	40
At-risk attendance in prekindergarten	Pre-K (2013–14) to K Pre-K (2012–13) to 1st Pre-K (2011–12) to 2nd	40 57 57	43 33 30	16 9 13	1 1 1	28 32 30
Chronically absent in pre-K	Pre-K (2013–14) to K Pre-K (2012–13) to 1st Pre-K (2011–12) to 2nd	15 30 34	39 37 40	39 29 22	7 4 3	20 22 23
Severely chronically absent in pre-K	Pre-K (2013–14) to K Pre-K (2012–13) to 1st Pre-K (2011–12) to 2nd	9 10 24	18 18 33	49 47 34	24 25 9	7 7 7

Source: Urban Institute Analysis of DCPS STARS and ASPEN data (2015).

Note: K = kindergarten. Preschool is for 3-year-olds and prekindergarten is for 4-year-olds.

Between 39 and 46 percent of children in DCPS's Head Start program had satisfactory attendance in prekindergarten, depending on the year. More than three-quarters of children who had satisfactory attendance in prekindergarten also had satisfactory attendance in kindergarten and first and second grades, less than 20 percent moved to being at risk, and about 6 percent became chronically or severely chronically absent.

Between 28 and 32 percent of children had at-risk attendance in prekindergarten. Among them, 40 percent had satisfactory attendance in kindergarten and showed more improvement in later grades,

with 57 percent having satisfactory attendance in first and second grade. In kindergarten, 43 percent of these children still had at-risk attendance, but this declined to about 33 percent by first and second grade. Importantly, between 10 and 17 percent of children who were at risk for attendance problems became chronically or severely chronically absent in kindergarten through second grade.

In prekindergarten, between 20 and 23 percent of children were chronically absent, depending on the year. More than half of them had improved attendance in elementary school. In kindergarten, 15 percent had satisfactory attendance and 39 percent had at-risk attendance. This improvement increased over time, with 30 and 37 percent of children in first grade and 34 and 40 percent of children in second grade having satisfactory and at-risk attendance, respectively. A large share (39 percent) of children who had chronic absences in prekindergarten were chronically absent in kindergarten, but this share fell to 29 percent by first grade and 22 percent by second grade. Between 3 and 7 percent of children who were chronically absent in prekindergarten became severely chronically absent; the percentage declined with increasing grade.

About 7 percent of children were severely chronically absent in prekindergarten. In kindergarten only 9 and 18 percent of these children had satisfactory or at-risk attendance, respectively, with a comparable pattern in first grade. In second grade, 24 percent of these children had satisfactory attendance and 33 percent had at-risk attendance. A large share of this group remained chronically or severely chronically absent in kindergarten through second grade, though many moved to the chronically absent category from severely chronically absent; by second grade, only 9 percent remained severely chronically absent.

Overall, these results suggest that attendance improves over time but not for all children. In addition, the results indicate that poor attendance in prekindergarten is a risk factor for attendance problems in elementary school. Table 3 presents data on this specific issue by comparing the risk of being chronically or severely chronically absent in elementary school for children who did not have satisfactory attendance relative to the risk for children who had satisfactory attendance. Relative to children who had satisfactory attendance in prekindergarten, children who had at-risk attendance in prekindergarten were 3.4 times more likely to be chronically or severely chronically absent in kindergarten, 1.9 times more likely to be so in first grade, and 2.3 times as likely to be so in second grade. Compared with those with satisfactory attendance, those who were chronically absent are 9.1 times more likely to be chronically or severely chronically absent in kindergarten, 5.9 times more likely to be so in first grade, and 4.4 times more likely to be so in second grade. Finally, those who were severely chronically absent in prekindergarten are 14.4 times more likely to be chronically or severely

chronically absent in kindergarten, 13.2 times more likely to be so in first grade, and 7.4 times more likely to be so in second grade relative to those who had satisfactory attendance.

TABLE 3
Risk Relative to Children with Satisfactory Attendance in Prekindergarten of Being Chronically or Severely Chronically Absent in Kindergarten and First and Second Grade

	Grade	Grade in 2014-15				
	K	1	2			
Satisfactory	NA	NA	NA			
At risk	3.4	1.9	2.3			
Chronically absent	9.1	5.9	4.4			
Severely chronically absent	14.4	13.2	7.4			

Source: Urban Institute Analysis of DCPS STARS and ASPEN data (2015).

Note: NA = not applicable.

Attendance Patterns between Prekindergarten and Second Grade for All Students and by Student Characteristics

Table 4 presents data on students who were in prekindergarten in SY 2011–12 and in second grade in SY 2014–15 to get a broad picture of attendance shifts as children age and how these patterns vary by characteristics of children. Overall, 62.8 percent of children who were in prekindergarten and in second grade had regular attendance in both years, that is, they had either satisfactory or at-risk attendance. Another 20.9 percent moved from being either chronically absent or severely chronically absent to having regular attendance between prekindergarten and second grade. A smaller share, 6.3 percent, moved from regular attendance in prekindergarten to being chronically absent in second grade; 10 percent were chronically absent in both periods.

Both descriptive and multivariate results are presented for these patterns by different groups of children. In both the descriptive and multivariate results, white and Hispanic children are more likely than black children to have regular attendance in both prekindergarten and second grade and are less likely to have moved from chronically absent to regular attendance, to have moved from regular attendance to chronic absenteeism, and to be chronically absent over time. Children who do not speak English at home are more likely than children who speak English at home to have regular attendance and less likely to be in any of the other attendance categories. Except for having regular attendance in both years, however, these effects are muted and insignificant in the multivariate models, suggesting

that other factors are driving these effects. In terms of children's disability status, children with autism are less likely than nondisabled children to have regular attendance in both years and more likely to move from chronic absence to regular attendance, to move from regular attendance to chronic absence, and to be chronically absent over both periods.

The patterns by ward differ based on whether the descriptive or multivariate results are considered. The descriptive statistics suggest that compared with children in ward 2, who have the highest rate of regular attendance in both years, children in wards 5, 7, and 8 are less likely to have regular attendance in both years; children in wards 5 and 8 are more likely to move from regular attendance to being chronically absent; and children in wards 4, 5, 7, and 8 are more likely to be chronically absent in both years. The lack of significant results in the multivariate models suggests that these differences are driven by differences in the characteristics of the children and related factors in these wards.

TABLE 4
Attendance Patterns of Students in Prekindergarten in SY 2011–12 and Second Grade in SY 2014–15

				Moved from Chronically Absent to			Moved from Regular Attendance to					
	Regular Attendance over Time			Regular Attendance			Chronically Absent			Chronically Absent over Time		
	Share of students (%)	DFBGU	DFBGA ^a	Share of students (%)	DFBGU	DFBGA ^a	Share of students (%)	DFBGU	DFBGA ^a	Share of students (%)	DFBGU	DFBGA ^a
Total	62.8			20.9			6.3			10.0		
Race												
Black	56.9			23.6			7.0			12.5		
White	90.1	0.33***	0.27***	6.6	-0.17***	-0.14***	2.0	-0.05***	-0.14***	1.3	-0.11***	-0.14***
Hispanic	76.7	0.20***	0.11***	13.9	-0.10***	-0.06**	5.8	-0.01	-0.06**	3.6	-0.09***	-0.06**
Other	73.1	0.16***	0.07*	20.5	-0.03	0.00	2.2	-0.05***	0.00	4.2	-0.08***	0.00
Language Spoken at home												
English at home	59.2			22.4			6.8			11.6		
Language other than English	78.2	0.19***	0.1***	14.5	-0.08***	-0.04	4.4	-0.02**	-0.04	2.9	-0.09***	-0.04
Missing	90.0	0.31***	0.28***	10.0	-0.12	-0.12	0.0	-0.07***	-0.12	0.0	-0.12***	-0.12
Disability												
Not disabled	63.8			20.6			5.9			9.7		
Autism	64.3	0.01	0.01	23.4	0.03	0.03	5.2	-0.01	0.03	7.0	-0.03	0.03
Developmental delay	51.3	-0.13***	-0.11***	26.5	0.06**	0.06**	9.7	0.04**	0.06**	12.5	0.03	0.06**
Speech or language impairments	65.5	0.02	0.00	16.3	-0.04	-0.04	8.2	0.02	-0.04	10.1	0.00	-0.04
Other	53.1	-0.11	-0.07	20.3	0.00	-0.02	5.1	-0.01	-0.02	21.5	0.12	-0.02
Ward												
1	71.1	-0.03	-0.04	17.6	-0.02	-0.01	6.6	0.03	-0.01	4.8	0.02	-0.01
2	74.2			19.6			3.5			2.7		
4	69.5	-0.05	-0.02	17.8	-0.02	-0.03	4.0	0.00	-0.03	8.7	0.06***	-0.03
5	63.7	-0.10**	0.00	19.9	0.00	-0.04	7.9	0.04*	-0.04	8.5	0.06***	-0.04
6	73.8	0.00	0.05	15.4	-0.04	-0.06	4.7	0.01	-0.06	6.1	0.03	-0.06
7	53.6	-0.21***	-0.08	25.4	0.06	0.00	6.1	0.03	0.00	14.9	0.12***	0.00
8	55.7	-0.18***	-0.05	23.9	0.04	-0.02	8.1	0.05**	-0.02	12.3	0.10***	-0.02

Source: Urban Institute Analysis of DCPS STARS and ASPEN data (2015).

Note: DFBGU = Difference from base group unadjusted; DFBGA = Difference from base group adjusted.

 $^{^{\}rm a}$ Data are adjusted based on race, language spoken at home, disability status, and ward of residence in SY 2011–12

^{*/**/***} Estimate is significant at the 0.1/0.05/0.01 levels.

Discussion

Attendance in prekindergarten is a powerful predictor of attendance in early elementary school for children who were enrolled in the DCPS Head Start program. More than three-quarters of children who had satisfactory attendance in prekindergarten have satisfactory attendance in kindergarten, first grade, and second grade. More than half of children who were at risk for attendance problems in prekindergarten have satisfactory attendance in first and second grade, perhaps because of the more mandatory nature of elementary school. For children who were chronically absent in prekindergarten, only 34 percent have satisfactory attendance in second grade, 40 percent are at risk for attendance problems, and about 25 percent remain chronically or severely chronically absent. Those who start out in prekindergarten severely chronically absent show even less progress: only 24 percent of such children have satisfactory attendance in second grade, about 33 percent are at risk for attendance problems, and 43 percent are chronically or severely chronically absent. Moreover, the groups of children who are most at risk for chronic absences in prekindergarten—black children and those with developmental delays—are those still at risk in second grade (Dubay and Holla 2015).

To put this in context, a child who is chronically or severely chronically absent in prekindergarten is, relative to a child who has satisfactory attendance, 4.4 and 7.4 times as likely, respectively, to be chronically absent or severely chronically absent in second grade. Moreover, children who are at risk for having attendance problems in elementary school share the same characteristics of children who have attendance problems in prekindergarten.

In some ways these results are not surprising. Attendance improves over time for some children as school becomes mandatory and is valued more and as children age in ways that make getting them to school easier. It seems likely that the attendance of children who are at risk for attendance problems could be improved through education about the importance of school attendance in the Head Start program and through system-wide and school-specific interventions aimed creating a culture of school attendance; such concepts are discussed by Katz, Johnson, and Adams (2016). Simultaneously, major family challenges that influence attendance problems in prekindergarten, such as chronic homelessness, child and parent chronic health problems, disabilities, mental health problems, unemployment, and parental attitudes and functioning may not change over time. For some children, those issues will continue to contribute to high absenteeism. Improving the attendance for such children may require a different sort of intervention—one that likely involves a collaborative effort of schools and support from case management, community organization, and public agency partners to address the deeper challenges these families are facing. Although schools are currently working with

the ECED family services team to support these hardest-to-reach families, much work remains to be done to connect with and support them, hopefully bolstering their children's attendance in turn.

Although not examined in this paper, the link between attendance and achievement is clear. In Chicago Public Schools, the risk of needing intervention on reading by the end of second grade increases monotonically with the number of years a child is chronically absent. Children who have attendance problems generally enter school with lower levels of school readiness, and attendance problems affect the achievement of children who enter school with lower levels of school readiness the most; this combination puts these children doubly at risk for achievement gaps in elementary school (Ehrlich et al. 2014). Although our work thus far has focused on prekindergarten attendance patterns and associations between prekindergarten attendance and kindergarten through second-grade attendance, important questions remain about the effect of strong prekindergarten attendance on achievement in Washington, DC. To develop strategies that focus on this link between attendance and achievement outcomes, it is important to first fully document how attendance is related to outcomes for different groups of students. Again, this issue of prekindergarten attendance and early elementary school outcomes relates to goals of equity because the early grades are an important time when students, often the most disadvantaged ones, can fall behind. By further diagnosing the problem and the effect of prekindergarten absenteeism among different groups of students on achievement, ECED will be better equipped to develop targeted solutions that will lead to higher achievement.

Appendix A

TABLE A.1

Attendance in Preschool and Prekindergarten/Elementary School (percent)

Attendance in SY 2014-15 Severely Share of Αt Chronically chronically preschool Satisfactory risk absent absent group PS (2013-14) to pre-K Satisfactory PS (2012-13) to K attendance in preschool PS (2011-12) to 1st PS (2013-14) to pre-K PS (2012-13) to K At risk attendance in preschool PS (2011-12) to 1st PS (2013-14) to pre-K Chronic absenteeism PS (2012-13) to K in preschool PS (2011-12) to 1st PS (2013-14) to pre-K Severely chronic PS (2012-13) to K absenteeism in preschool PS (2011-12) to 1st

Source: Urban Institute Analysis of DCPS STARS and ASPEN data (2015).

Note: K = kindergarten.

APPENDIX I.

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Lisa Dubay is a senior fellow in the Health Policy Center at the Urban Institute and a nationally recognized expert on Medicaid and the Children's Health Insurance Program (CHIP). Dubay developed the center's Medicaid eligibility simulation model, which she has used to produce estimates of eligible but uninsured children and adults, and participation rates in Medicaid and CHIP. She is currently involved in two major evaluations of delivery system reform demonstrations: Measurement, Monitoring, and Evaluation of State Demonstrations to Integrate Care for Dual-Eligible Individuals and the Evaluation of Strong Start II. Dr. Dubay also codirects the Urban Institute's Initiative on the Social Determinants of Health.

Nikhil Holla is a research assistant in the Health Policy Center at the Urban Institute. He provides quantitative and qualitative analysis for a variety of different health policy and interdisciplinary studies. His research focuses on the social determinants of health of low-income children and mothers.

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STATEMENT OF INDEPENDENCE

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