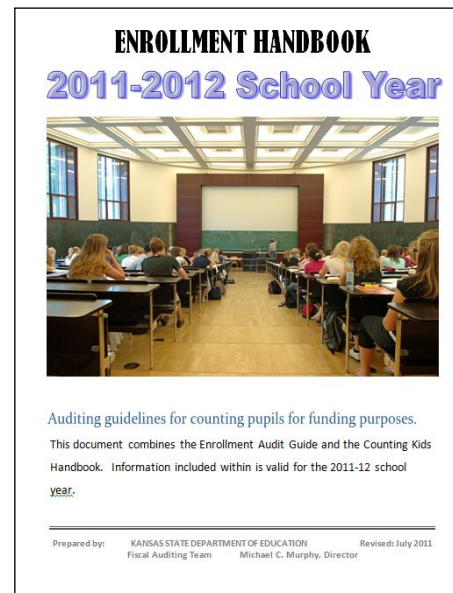


Recordkeeping Requirements

Introduction:

This document is a summary of records required to authenticate the state aid calculated for your district. KSDE auditors will visit every district to verify enrollment. For a comprehensive guide for documenting enrollment, please reference the **ENROLLMENT HANDBOOK** (formerly known as the "Counting KIDS Handbook"). Along with records of attendance, it also includes guidance on counting FTE in alternative and virtual schools, work experience program, counting adult students and instruction for homebound students. Please refer to this handbook whenever a question arises about how to count a student.

The **ENROLLMENT HANDBOOK** was developed by the Fiscal Auditing team and combines information previously contained in the **Counting Kids Handbook** and the **Enrollment Audit Guide** into one document. The **ENROLLMENT HANDBOOK** includes 1) the requirements of the district reporting **KIDS** data, and 2) audit requirements to prepare for the KSDE auditor's visit. This 40-page guide can be accessed on the KSDE website: www.ksde.org. In the **Teams/Divisions** search box, select: **Fiscal Auditing**, and scroll down to locate **ENROLLMENT HANDBOOK** and click on "**Download**" to view or print.



Direct questions to:

School Finance (785) 296-3871

Fiscal Auditing (785) 296-4976

Kansas State Department of Education

ENROLLMENT

Funding is based on your district's full-time equivalent (FTE) enrollment on September 20th each year, or on FTE the first school day following the 20th, if this date falls on a weekend.

In order to authenticate the state aid calculated for your district, the Department sends auditors to each district every year. The responsibility of KSDE auditors is to validate the student level data submitted on **KIDS ENRL** Collection. **KIDS** data is populated into the S066 and Principal's Building Report to calculate the FTE based on minutes enrolled. The auditors use the Principal's Building Reports only to arrive at subtotals adding up to or easily reconcilable to the organization report count.



These records are required because the statutory language, relating to general state aid, requires students to be "regularly enrolled" on September 20 to be counted.

1. Official enrollment record for each student counted as enrolled on September 20th.

The student's birthdate, as verified by your district, should be recorded on this form or, be otherwise available to the auditor, in the student's permanent record file.

- 2. KSDE auditors verify birthdates of kindergarten, Grade 1, at risk 4 year old students and preschool 3 and 4-year old special education students.**

IEPs of the preschool 3 and 4 year old and kindergarten special education students should be available for the audit. Auditors will verify qualifying documentation on 4 year old at risk students.
- 3. Attendance records for students counted by the district but not counted on a Principal's Building Report.**

The headcount for students reported under the central office building enrollment on KIDS ENRL Collection will pull into the district headcount totals. Attendance records must be retained for the enrollment audit at either the attendance center or district level.
- 4. Documentation required for weighted programs:**
 - a. **Approved vocational classes** – Students' schedules as of September 20 showing period and class enrolled. Auditor will also require building bell schedule to determine length of class.
 - b. **Approved bilingual classes** - List of students receiving ESL service showing teacher supplying the service and total time for each student.
 - c. **Who are eligible for free lunches** - Documentation verifying free lunch status.
 - d. **Roster of students attending in new facilities** **IF** the district qualifies for New Facilities weighting (must adopt at least 25% LOB). This roster not required if the new facility is a whole new school.
- 5. Record of drops and adds from the first day of class through October 4.**

This record of student withdrawals and additional enrollments can be annotated on the September 20 roster of enrolled students or maintained as a separate document. Transfers to another attendance center within the same district or out of the district can also be noted on this record or on the September 20 roster of enrolled students by date and destination. Students' names on the roster can be lined out but should not be obliterated.
The auditors ask for records for the first nine weeks of school.
- 6. Record of individual class schedules on September 20.**

A first semester class schedule for each high school, junior high, and middle school student will assist the auditors in determination of full or part-time student status. IEPs will assist the auditors in determining this same information for special education students. The auditor is not concerned with evaluating the IEP, only in determining dates, types, and limitations of prescribed instruction and instructional periods on the official enrollment date.
- 7. Counting part-time students from non-public schools (including home schools).**

If your district provides instruction to students from non-public schools, the part-time non-public school students should be enrolled in the public school, counted in the appropriate grade and, attendance records should be maintained. The district should report each student on **KIDS ENRL Collection**.
FTE will be calculated by minutes enrolled if the student does not have an IEP. The FTE of these students will be calculated electronically prior to the audit engagement and KSDE auditors will verify attendance and FTE computation during the annual enrollment audit. Part-time FTE, in an academic setting, is calculated by taking the total number of minutes attended divided by 360 rounded to one decimal place. A student's FTE cannot exceed 1.0.
- 8. Counting students concurrently enrolled in postsecondary institutions.**

The public school district may count a student receiving instruction from a high school concurrently with a post-secondary institution as one (1) head count and 1.0 FTE.
Part-time FTE, in a postsecondary setting, is calculated by taking the total number of minutes attended divided by 300 rounded to one decimal place. A student's FTE cannot exceed 1.0. Attendance records from both institutions must be maintained by the district in order to verify the attendance at audit.

Important reminder:

A centrally merged roster for the entire district, *by grade*, is not required.

RECORD OF ATTENDANCE

Since the Attorney General has interpreted the statutory language "regularly enrolled" as meaning both enrolled "on paper" and "present in body", i.e., not only technically enrolled on September 20 but "physically in attendance" on that date, official records of attendance are required to "validate the enrollment" count. Because a student could be technically enrolled but not "physically in attendance" on the official September 20 count date, it has also been ruled that a student who is technically enrolled but absent on September 20 can be counted as enrolled if there is evidence of attendance at least once before September 20 and once on any day September 21 through October 4. *To review records required to support the claim of physical attendance, please reference the Fiscal Audit team's ENROLLMENT HANDBOOK on the KSDE website.*

RECORD OF SCHOOL TERM (1,116 Hours School Year Requirement)

A record of the number of days or hours of classes, staff development or inservice training programs and parent-teacher conferences were in session, in each attendance center, according to your district's selection (186 - 6 hour days or 1,116 hours). This record is required to insure that the statutorily prescribed time was available to all students. The subject of each inservice program, as well as the actual length of each inservice session, should be recorded.

Note: As outlined in K.S.A. 72-1106, kindergarten students must have a minimum of 465-hour school term. For pupils regularly enrolled in grade twelve, the school term must consist of at least 1,086 hours, and for pupils attending any of the grades one through 11, not less than 1,116 school hours in each school year. For additional guidance on complying with the statute on school term, refer to **1,116 HOURS SCHOOL YEAR REQUIREMENT** document which can be downloaded on the School Finance home page at the following URL: <http://www.ksde.org/Default.aspx?tabid=1877>

TRANSPORTATION

The following records should be maintained by all program participants in support of financial statements and claims for state aid.

Student Listings (306A, B, and C)

1. Area maps and bus route information.
2. The September 20 address and regular route destination of all enrolled students for whom transportation was claimed as provided on September 20. Directions to unmarked rural residences are extremely helpful.
3. "PO Box" addresses are not acceptable, as this does not designate where the student lives.
4. List of students using more than one category of transportation (i.e., special and vocational education) with interim and ultimate destinations.
5. List of nonpublic school students transported but not eligible for inclusion on 306A, B, and C.
6. Evidence of bus seating capacity to transport all students claimed as transported.
7. Evidence of bridge or road condemnation or construction if most direct route from residence to attendance center is inaccessible on September 20.



18-E (Annual Statistical Report) – Records to Maintain for Pupil Transportation

1. Evidence of mileage driven on all routes by all buses and breakdown of mileage for all multi-use buses.
2. Basis and work paper showing calculation for all prorated pupil transportation costs.
3. Supporting summary and original source documents for all pupil transportation expenditures related to regular route, special education, vocational education, activity, food service, if applicable, or other transportation.
4. Claim vouchers for mileage payments in lieu of transportation. Exact mileages, dates, rates and total payments should be shown.
5. Evidence of insurance cost for pupil transportation vehicles. Administration and other vehicles under fleet coverage should be excluded.
6. Evidence of purchase price or remanufacture costs of new or remanufactured buses and depreciation history or dates of service for each vehicle used in pupil transportation.
7. List of lease purchase buses, dates of lease and identification number of individual buses.

SPECIAL EDUCATION

1. Teacher FTE

- a. Evidence of teacher employment, i.e., payroll, contracts, time sheets, and leave record for prior school year and summer school, if applicable. A record of the number of hours on the job is particularly important when personnel is part-time special education "teacher" or "paraprofessional" and part-time in other duties.
- b. A record of personnel termination dates or breaks in service during the school year.
- c. A record of substitute teacher work time and evidence of KSDE approval. Substitutes should be identified by name and the individual for whom they are substituting.
- d. Documentation to support teacher FTE in summer services when no summer school for students is scheduled.
- e. Auditors will audit the prior school year and prior year summer school records during their visit. Teacher and para FTE will be calculated using 186 days or 1,116 hours.

2. Teacher Travel

- a. Summary and original source document for each travel-related expenditure. Teacher claim vouchers should reflect date and purpose of travel, destination, and rate of reimbursement as well as total reimbursement paid. To be eligible for state aid, travel must be within the entity's organizational boundaries and be related to "teaching" duties.
- b. Student rosters for nurses, special workers, counselors and psychologists should be available.

3. Homebound Instruction

- a. A list of homebound student names, dates, times and subjects of instruction.
- b. A list of teacher names, dates, times and mileage for each visitation.
- c. Record of Board of Education approval for homebound instruction.
- d. Record of cost to the district.

SPECIAL EDUCATION

4. Non-public Equivalency

- a. Record of student name, institution and service provider log showing dates of service.
- b. Record of tuition payments or other district cost.

5. Special Education Pupil Transportation

- a. Summary and original source document for each transportation expenditure claimed.
- b. Record of calculations used in arriving at the percentage of any prorated expenditures charged to special education.
- c. A record of expenditures reported in each line item on the claim form and the fund source for each.
- d. A record of maintenance and mileage paid in lieu of transportation. Actual maintenance paid, where maintenance is claimed, and dates, rates, miles driven and students transported where mileage is reimbursed.
- e. Evidence of purchase price or remanufacture costs of new or remanufactured buses and depreciation history or dates of service for each vehicle used in pupil transportation.

Drivers Education

1. Performance records showing competencies have been completed for classroom and behind the wheel.
2. Each student should have a folder with documentation information (including copies of tests taken).
3. Evidence that instructors (prior to and during the course) were fully certificated to teach driver education.
4. Classroom records showing the student name, birthdate, date of instruction, length of class period and record of attendance.



Motorcycle Education and Drivers Education II

1. Classroom records showing the student name, birthdate, date of instruction, length of class period and record of attendance.
2. Driving logs showing the student name, dates, length of time behind the wheel instruction periods and observation time.
3. Range records showing the student name, dates and length of range instruction periods.
4. Simulator records showing the student name, dates and length of simulator instruction periods.
5. Record of make-up instruction showing student name, date, duration of instruction and subject matter.
6. Evidence that Driver Education II students held a valid operators license or had satisfactorily completed an approved basic driver education program prior to being enrolled in Driver Education II.
7. Evidence of instructor administration and student completion (test scores) of the state motorcycle skill test.
8. Record of instructor qualifications.

Indirect Cost

1. Summary and original source documents for all "unallowed costs" reported on Form 18E.
2. Superintendent's salary - same as listed on Line 395 of the General Fund (Code No. 06 and 08).
3. List or single line item of board expenses supported by purchase orders.
4. List or single line item of election expenses supported by purchase orders.
5. List or single line item of assistant superintendent's salary.
6. List or single line item of area director's salary.

Bilingual Education

1. A separate fund as mandated by K.S.A. 72-9509.
2. Source documents supporting revenue and expenditures.
3. List of eligible students enrolled on required reporting dates.
4. Record of assessment tests or criteria used in determining eligibility.
5. Evidence of program participation by children counted to generate program funds.
6. Documentation showing teacher meet qualifications to teach ELL students.

Parents As Teachers

1. The district should maintain a separate fund for Parent Education as mandated by K.S.A. 72-3603 *et seq.*
2. The budget for the grant expenditures as presented by the district must be matched 65% by local funds. The matching amount may not include in-kind costs.
3. Ensure that program expenditures have been approved by KSDE.
4. Ensure that matching local funds have been expended in accordance with the approved grant application.

Bond and Interest State Aid

1. The district shall maintain a list of bond and interest payments, including postage and commission expenditures.
2. The expenditures should be split into two categories:
 - (a) Bond and interest payments for general obligation bonds issued prior to July 1, 1992
 - (b) Bond and interest payments for general obligation bonds issued after July 1, 1992
3. These expenditures should include only general obligation funds that were voted at a referendum by the school district patrons.
4. Do not include capital outlay bond and interest payments or asbestos bond and interest payments.
5. Bonds issued prior to July 1, 1992, and refinanced after July 1, 1992, should still be listed as bonds prior to July 1, 1992.



At Risk

1. The district should maintain at-risk expenditures in the at-risk fund.
2. The at-risk expenditures must have been in the plan approved by KSDE.
3. Source documents should be available which supports all expenditures.
4. Supporting documents for all students claimed as "free."

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