Counting Kids 2024-25

KANSAS STATE DEPARTMENT OF EDUCATION

Kansas leads the world in the success of each student.

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Welcome!

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Kansas leads the world in the success of each student.

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How to best contact KSDE Fiscal Auditing:

Call: 785-296-4976
Email: auditing@ksde.org

Email your field auditor: addresses on webpage NEW

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New: Ask an Auditor – Zoom-based Help Sessions

Tuesday, Sept. 17	Wednesday, Sept. 18	Thursday, Sept. 19
9 a.m. – 11 a.m.	9 a.m. – 11 a.m.	9 a.m. – 11 a.m.
1 p.m. – 3 p.m.	1 p.m. – 3 p.m.	1 p.m. – 3 p.m.

Call or email to request Zoom link
785-296-4976
auditing@ksde.org

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What we'll cover today…

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What we'll cover today:

Audit process – what to expect

Checklist for USDs
- documentation to provide *in advance* of audit

KIDS/KEDS update and Data Quality and why it matters

Checklist for USDs (continued)
- documentation to *have ready* for audit

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Audit process – what to expect:

At the beginning…

scheduling: a KSDE field auditor will call or email

stuff we send to help you: three things in *advance*:

1. pre-audit questionnaire (was new last year)
2. audit engagement letter
3. Checklist for USDs

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Audit process – what to expect:

pre-audit questionnaire – *sent in advance*

- is emailed to board clerk and superintendent
- your answers help better prepare us for your audit

helps ensure:
- we have best staff contact and contact information
- helps us complete the audit timely

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Audit process – what to expect:

audit engagement letter – *sent in advance*

- is sent *at least* two weeks before your scheduled KSDE audit
- is emailed to your board clerk and superintendent (at min)

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Audit process – what to expect:

Checklist for USDs (for you) – *sent in advance*

- is today's handout

Purpose: to help you

we'll cover this in detail today (but first)…

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Audit process – what to expect:

During audit:

- we try not to surprise you (guides/criteria are on our webpage)
- we ask questions… to understand
- *we welcome your questions*

What we will audit:

- current year enrollment and attendance (24-25)
- last year's expenses (23-24) and any virtual credits

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Audit process – what to expect:

Wrapping up the audit…

exit meeting:

- your KSDE auditor will go over audit results
- copy of preliminary audit will be provided
- *sometimes,* we ask you to implement a: *corrective action plan (CAP)*

we need your help (please):

- *within a week*, provide feedback on this prelim report
- prompt feedback helps us complete the audit timely

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Audit process – what to expect:

Will KSDE audits be in-person? … as much as possible, however…

- entire audit does not have to be on-site;
- much can be done in advance of any on-site audit work..

….if data is provided to KSDE in advance…

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NEW: Checklist for USDs

Purpose: to help you…

…which in turn helps us…

(to complete audits timely)

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NEW: Checklist for USDs

Checklist has…two categories of items:

- items that you **must upload *in advance*** (mandatory) NEW
- items *to have ready* for audit (if applicable to your district)

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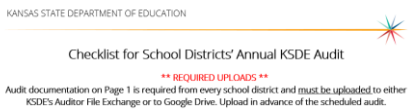
NEW: Checklist for USDs

Page 1: items that you **must upload** ***in advance (mandatory)*** NEW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Checklist for School Districts' Annual KSDE Audit

** REQUIRED UPLOADS **

Audit documentation on Page 1 is required from every school district and must be uploaded to either KSDE's Auditor File Exchange or to Google Drive. Upload in advance of the scheduled audit.

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How to provide data to us in advance?

a couple choices:

Auditor File Exchange
Google Drive

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Auditor File Exchange: providing data to us in advance:

- **secure** way to provide student records
- Auditor File Exchange User guide – see Fiscal Auditing webpage

- **do not email** personally identifiable student information

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Google Drive: Providing data to us in advance:

- you can use it; we welcome it.
- please work with your assigned KSDE auditor to coordinate.

- again, please do not email:
  personally identifiable student information

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Providing data to KSDE Fiscal Auditing:

What format should the data be provided in?

- a system-generated electronic report is preferred
- Excel or PDF; often Excel is best
- not scanned (please)
- if lots of paper records; let us know; we will review once on-site

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Checklist for USDs

Page 1: includes all items *required* to be *uploaded in advance*:

- Attendance - daily from first day through end of day Oct 3
- Attendance – entry/withdrawals
- Career Technical Education – related information
- School Term – daily logs - all buildings, programs (prior year)
- Fund Accounting Report (prior year)

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Page 1: items that must be uploaded *in advance* (mandatory) NEW

Attendance:

Audit Item		Description
1. **Attendance** (Current year daily attendance records from first day of school through end of day Oct. 3)		
	Preschool	attendance for each student, including special education preschool students
	Elementary	attendance for each student, including any part-time KG special education
	Middle School	attendance for each student, showing attendance *each* class period
	High School	attendance for each student, showing attendance *each* class period
	9/20 HS & MS student schedules	individual student schedules for each HS and MS student claimed on ENRL
	Concurrent/college	college provided verified attendance and must meet all other requirements
	Virtual Schools	daily attendance for 19 and younger students; proof of state residency (all)
	Alternative Schools	enrollment, attendance, transcript analysis, graduation plan, official signed transcripts, daily/weekly course schedule and instructor for each course
	Work-Based Learning	work log/timesheets, 2-hour limit and must meet all other requirements
	Non-public school students	attendance for non-public school students enrolled and attending part-time, attendance for non-public school special education students
2. **Attendance Entry / Withdrawal** (Current year from first day of school through end of day Oct. 3)		
	Elementary	list of students who entered or withdrew, by date
	Middle School	same
	High School	same

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Page 1: items that must be uploaded *in advance* (mandatory) NEW

Career Technical Education (CTE):

3. **Career Technical Education (CTE)** (Current year)		
	9/20 rosters with 16-Digit Course Code	each roster must be dated as of 9/20 and must contain the 16-digit Kansas Course Codes Management System (KCCMS) number
	Master Schedule	HS Master Teacher schedule
	Nesting / Double-up Approval	nested courses must be approved by KSDE; provide approval email from KSDE
	HS Course Catalog	
	HS Student Handbook	
	Bell Schedule(s)	all schedules, including for late start/early release days
	Dual-Credit Course List	

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Page 1: items that must be uploaded *in advance* (mandatory) NEW

Daily Logs / School Term – separate log for *each* building/program:

4. **Daily Logs / School Term** (Prior year) – separate log for *each* building/program		
	Preschool	465-hour building calculator/log; 1 log for *each* classroom (ex: a.m. and p.m.)
	Elementary	1116-hour building calculator/log
	Middle School	1116-hour building calculator/log
	High School, including seniors	1116-hour building calculator/log (1,086 hours for seniors)

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Page 1: items that **must be uploaded *in advance*** (mandatory) NEW

Fund Accounting Report:

5.	**Fund Accounting Report** (Prior year); will be used to verify district's prior year expenditures	
	Fund Accounting Report	provide in Excel document or with .csv extension include *all* funds in a line-by-line detailed report (not a summary)

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Checklist:

Page 1: items that **must be uploaded *in advance*** (mandatory) NEW

Discussion / Questions

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Checklist item 1:

Attendance

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Attendance: Rules

rules differ depending on whether student attends:

- **traditional** school
- **alternative** school or program
- **virtual** school or program

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Definitions…

Traditional school (regular enrollment) – on-site; face to face

Alternative: (also) *on-site; face to face; with licensed teacher*

Virtual: internet-based, asynchronous; classes anytime/anywhere

Concurrent: HS students; earning dual credit (HS and KS post second)

Work-Based Learning: HS students; job shadowing, internship, etc…

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Attendance Rules – Traditional school

Enrolled and Attending on September 20th (count day)

- If ***absent*** on count day, then….
  must attend one day before count day and
  one day after – but before October 4th
- **If your school is closed** on September 20th, then
  count day is the next day your school is in session

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Attendance – *upload in advance*
Traditional school

current year docs for **all students** – *upload in advance*

Checklist item #1

- **enrollment data** (must be enrolled by September 20)
- **daily attendance data**; beginning of school to end of day Oct 3
  (it's a report generated from your student information system)

Checklist item #2

- **entry/withdrawal list**: beginning of school through Oct 3

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Attendance – *upload in advance*
Traditional school (cont'd)

addt'l current year documentation to *upload in advance*:

Checklist item #1

- each HS and MS **student's class schedule** as of 9/20
- **non-public part-time students**; a list of and attendance for them
- **special education students**; attendance records for: preschool and any part-time K, and any non-public students with IEP

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Attendance Rules – Alternative school

Attendance (for funding purposes) **includes two (2) days:**

- day 1 is on or before September 19
- day 2 is on or after September 20 and through end of day Oct 3)

- days submitted:
  - should represent student's normal school day *attended in-person*
  - should be no different than any other day attended this year

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Attendance docs – *upload in advance*
Alternative school

current year docs to upload *in advance for* **each** student:

Checklist item #1

- enrollment form
- attendance – daily sign-in /sign-out logs
- logs should include: first day of school and through end of day Oct 3
- NEW: daily/weekly course schedule and instructor for each course
- *if an adult student, include all docs required for adult*

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Attendance Rules
Virtual, aged 19 and younger

Attendance (*for funding purposes*) is taken on two days:

- day 1 is on or before September 19
- day 2 is on or after September 20 but before October 4

The timeframes do not overlap (Sept 20 is in the second timeframe)

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Attendance Rules
Virtual, 19 and younger

Two (2) ways to attend:

- **connected time**;
- **off-line** – Academic Activity Log (if applicable)

- ~~On-site~~: will not count for funding.

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Attendance Rules
Virtual, 19 and younger

Connected time:

electronic system must date-stamp attendance and show:
- **when** student **signed on** from virtual curriculum
- **when** student **signed off** from virtual curriculum
- **total connected** time each day, with "idle" time identified (too) and/or explanation of how student is automatically logged off if inactive NEW

Remember: "idle" time of 1 hour or more = not counted

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Attendance Rules
Virtual, 19 and younger

Off-line time: Academic Activity Log, if applicable:

should be *maintained and signed by student* and show:
- dates of attendance
- each and all class(es) attended/worked on
- time worked off-line on each and all classes

- *student signs* certifying time worked off-line is true and accurate
- if student is under 18, parent must sign *before October 4*

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Attendance – *upload in advance*
Virtual, aged 19 and younger

current year docs **each** such student - *upload in advance*
Checklist item #1
- **enrollment** documentation
- **attendance** documentation:
  - **connected time**: system-generated report showing 2 longest days
  - **offline time:** (if any) academic activity logs showing offline time;
    - parent signs if child <18
    - regardless, must sign before October 4

- **logged into each course** listed at least once before October 4

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Proof of KS residency – (please) *upload in advance*
Virtual students (all)

NEW: requiring Proof of Kansas residency
- current Kansas Driver's License or ID renewal postcard
- current vehicle registration
- utility bill or equivalent, no more than two months old
- financial institution doc (bank statement, deed) with Kansas address
- Rent or lease agreement; dated within past 12 months
- Kansas voter registration card

Enrollment Handbook pg. 25

- address must match street, city and zip provided for student enrollment; no P.O. boxes
- for students aged 18 and younger: parent/guardian docs or from student if aged 18 and older

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Attendance Rules
Concurrently Enrolled HS students

- high school students (grades 10, 11 & 12) attending a *KS* post secondary tech school, community college, or state college – as of Sept 20

Also, must have:
- ***IPS*** *(individual plan of study) in place for the student*
- ***permission*** *from HS principal to enroll (see form on Fiscal Auditing webpage)*
- *course is* ***approved by KBOR*** *(Kansas Board of Regents)*
- ***cooperative agreement*** *in place (between district and post-secondary institution)*
- ***attendance*** *from both HS and post-secondary institution*

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Attendance – *upload in advance*
Concurrently Enrolled HS students

current year docs for **each** concurrent HS student - *upload in advance*

Checklist item #1

attendance documentation *(first day of school through end of day Oct 3)*
- high school
- post secondary (tech school, community college, state college)

(institution must provide verification of attendance)

can include classes taught by the college *at the high school*

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Minutes – Concurrently Enrolled

KIDS Data field D25 – enter "1" if concurrently enrolled

Do not confuse with KIDS Data field D46 – CTE Contact Minutes

- enter time in D46 only for *approved for funding* CTE courses offered *at* the high school
- if offered anywhere else (tech college, etc…) no minutes in D46

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Attendance – *upload in advance*
Work-Based Learning

current year docs to upload *in advance*:

Checklist item #1
work log/timesheets/*attendance* *(first day of school through end of day Oct 3)*

But also, must have:
- **agreement**: between student, parent, teacher, supervisor
  Note: *not just the liability agreement*
- **work must be directly related to a class** student is taking or has taken (ex: job shadowing, internships, apprenticeships, etc… for HS students)

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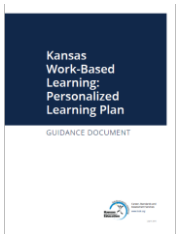
Work-Based Learning

Guidance Document includes:

- Work-Based Learning Agreement – pg 11
- Work Log/Timesheet – pg 27

Find it here:
Kansas Work-Based Learning: Personalized Learning Plan Guidance Document

Also, access it from KSDE Fiscal Auditing webpage



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Work-Based Learning

Other Work-Based Learning Criteria:

- maintain a portfolio
- experience should be related to the student's career goals
- weekly meetings with the student
- worksite visits – at least one every nine weeks

Each of these helps ensure a *quality* Work-Based Learning experience

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Checklist item 3:

Career Technical Education(CTE)

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Career Technical Education (CTE)

Weighted funding: 0.5 funding x computed FTE based on CTE contact minutes

- classes must be *approved for 0.5 funding* through the Pathways Process
- course # for each class offered must be *exact* match to Pathways
- classes taken at Tech College or Community College – are not funded by KSDE – do not claim them (Ex: Excel in CTE)
- also not funded: CTE class integrated with non-Pathway/non-CTE course
- please *follow* the CTE policy on Doubled-up and Nested classes: Double-up and Nesting CTE Courses Policy

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Career Tech Ed (CTE) - *upload in advance*

current year docs to upload *in advance*:

Checklist item #3

- 9/20 roster for each approved class with correct 16-digit KCCMS #
- HS Master Teacher schedule
- nesting/double-up approvals from KSDE (will be an email) must be by Oct 15
- HS Course catalog
- HS Student Handbook
- Bell Schedule (all schedules, including for late start/early release)
- Dual-Credit Courses – need a list (not funded with 0.5 CTE funding)

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Career Technical Education (CTE)

submit the correct # CTE attendance minutes in KIDS (D46) for *each student*

- weighting is 0.5 x FTE based on average daily minutes student attended an *approved* class(es)
- average daily minutes are rounded to whole, for example:
  42.2 minutes = 42
  42.5 minutes = 43
  42.8 minutes = 43
- *do not include seminar minutes* – enter those on the PBR
  PBR: Principal's Building Report

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Career Technical Education (CTE)

Calculating Minutes – don't forget – this depends on the type of schedule at HS:

- **Same** schedule every day
- **Block** schedule, every other day
- **Modified** block

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Career Technical Education (CTE)

Help with calculating CTE minutes:

https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/Fiscal-Auditing

Don't know where to start? ***Start here:***

- is very useful to complete the bell schedule calculator first...
- then complete the CTE minutes calculator

- Optional, but use if they help you

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Career Technical Education (CTE)

Bottom-line when calculating CTE minutes:

You must calculate: *average daily minutes* for each (CTE) class, so...

- if it takes 1 week to get through a schedule, divide by 5
- if it takes 2 weeks to get through a schedule divide by 10

- add minutes from 1 week / divide by 5 = avg daily minutes or
- add minutes from 2 weeks / divide by 10 = avg daily minutes

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Career Technical Education (CTE)

Don't forget:

- if you have a 4-day school week, still divide by 5 (days)
- Seminar calculation = avg daily # min for seminar / student class periods
  enter seminar minutes on the PBR, *not in KIDS*

  Example: 30 min daily seminar / 7 periods = 4.28 = 4 minutes
  4 min per student x 15 students in class = 60 minutes (in PBR)
- CTE-funded course is not funded if integrated with a non-CTE course

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Checklist item 4:

Daily Logs / School Term

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School Term Requirement

School Term requirement is tracked separate from *individual* student time:

- School Term is tracked by **building or program** (if needed)
- track the current year as you go
- 186 days or 1116 hours (1086 for seniors) – is minimum required
- 465 hours for Preschool-Aged At-Risk (is a policy requirement)

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Daily Logs/School Term - *upload in advance*

current year docs to upload *in advance*:

Checklist item #4

- building calculator log for *each* attendance center (building/program):
  - preschool (465-hours required)
  - elementary
  - middle/intermediate
  - high school

Additional helpful information:

- daily agendas for professional development and workdays

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School Term Requirement

When calculating days/hours:

- track it by *building;* each building needs to have a separate log
- Parent-teacher conferences count: *1 to 1*
- Professional Development: *Count half the time*
- Lunch and one passing period before or after - do not count
- Breaks - do not count
- if recess immediately before and after lunch - does not count
- watch for "power hour" – if really a long lunch - does not count

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School Term Requirement

Professional Development (Inservice): half the time counts

- track it carefully
- have daily agendas readily available for KSDE auditor

Professional Development (Inservice) is *not* same as workday

Workdays: none of the time counts toward School Term

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School Term Requirement

Misc:

- Designate make-up inclement weather days – on the SO66

(Superintendent's Organizational Report)

- how make-up days work – what is forgiven time
- only inclement weather – no other reason is forgiven – call if not sure
- only inclement weather early release/delay start – count all hours
- early release for any other reason – only count the hours attended

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School Term Requirement

Resources:

Calculators: 1116 Hour Building Log:
465 Hour Building Log (Preschool-Aged At-Risk)

https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/Fiscal-Auditing

School Term Audit Guide

- use the calculators if they help you. If not that, then…
- please use something to help track the year as you go

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1116 hr (186 days) Bldg Log Calculator

Find it on the KSDE Fiscal Auditing webpage. See "**Calculators**"

- **Once open, please read the "important information" tab first.**

- Orange highlighted cells – you the district, input the data
- Blue highlighted cells – the calculator will do the work (no input)
- please do not use the cut/paste function; instead use **copy**/paste

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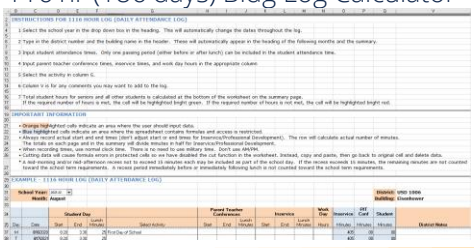
1116 hr (186 days) Bldg Log Calculator



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Checklist item 5:

Fund Accounting Report

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Fund Accounting Report- *upload in advance*

doc to upload *in advance* is from prior year:

Checklist item #5

- sometimes called "fund audit report"
- please provide in Excel format or .csv extension
- **all** funds - will include *all* funds
- is a line-by-line **detailed report**
- **not a summary**

Why do we need it? we'll use it to verify your district's prior year expenditures

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Fund Accounting - Prior Year: expenditures

items to watch...

Mentor teacher
National Board Certified Teacher
- make sure payments are made timely and to the correct teaching staff

Mental Health Intervention
- make sure local 25% match amount is met
- make sure expenditures are for mental health liaison(s)

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Minutes Enrolled & Age Requirements

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Minutes enrolled (calculating) (student-level: daily minutes)

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Minutes – Enrolled – General Rules

Keep in mind:

- calculating FTE: Minutes enrolled / 360 min = FTE
- FTE is rounded to 1 decimal place (normal rounding rules)
- FTE will not be funded for more than 1.0, *you can provide more*
- if student attends less than 18 minutes, then not counted
- student receiving special education – always 1.0 *unless virtual*
- if concurrently enrolled, then FTE is 300 min not 360 min

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Minutes – Enrolled – How Calculated

- how minutes are calculated depends on the type of attendance:

- **Traditional** (On-Site)
- **Alternative** attendance
- **Virtual 19** and under (minutes) unless Virtual 19 &< HS dropout
- **Special education and virtual** – if both, count regular first, then virtual
- **Concurrently** enrolled students

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Minutes Enrolled – Traditional (On-Site)

Do count:
- time in class (regardless if full-time or part-time)
- passing periods, not more than 10 minutes, between classes
- recess, up to 15 minutes if mid-morning or mid-afternoon (both)

Do not count:
- lunchtime and one passing period before or after lunch
- recess if right before or after lunch
- breaks (more than 10 minutes)

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Attendance – Part-time student

A traditional student can be part-time, but = part-time funding.

Careful:
- part-time traditional student
- part-time virtual

= must submit two (2) ENRL records for each of these students

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Minutes Enrolled – Alternative

Attendance (for funding purposes) is based on avg of two days:

- Day 1 is on or before September 19
- Day 2 is on or after September 20 and through end of day Oct 3

Remember:
- attendance should be taken *every day, all year*
- attendance claimed for funding should represent normal day

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Minutes Enrolled – Alternative

Calculating allowable minutes (for funding purposes):

- take longest day attended on or before Sept 19 (360 min or less)
- take longest day attended on or after Sept 20 - Oct 3 (360 or less)
- average the 2 days: add them together and divide by 2
  = allowable minutes

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Minutes Enrolled – Virtual, aged 19 and younger

Calculating allowable minutes (for funding purposes):

- longest day attended on or before Sept 19 (360 min or less)
- longest day attended on or after Sept 20, but before Oct 4 (360 min or less)
- average the 2 days: add them together and divide by 2
  = allowable minutes

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Example – Minutes Enrolled
Virtual, aged 19 and younger

Example – Full-time student

- If longest day in 1st count window = 360 min
- If longest day in 2nd count window = 360 min

- Then 360 + 360 / 2 = 360 minutes
- And 360 min / 360 min = 1.0 full time equivalent (FTE) student

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Example – Minutes Enrolled
Virtual, aged 19 and younger

Example – Part-time student

- Longest day in 1st count window = 280 min
- Longest day in 2nd count window = 360 min

- Then 280 + 360 / 2 = 320
- And 320 / 360 = .888 and round to .9 FTE

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Attendance – part-time student

Careful. If a student is...

- virtual part of the time
- on-site (alternative) part of the time and

the student is really:
- part-time virtual
- part-time alternative

...must submit two (2) separate ENRL records for each of these students

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Age requirements

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Age Requirements

- Preschool **Special Education 3-year-old –** 3 on or before Aug 31
- **Preschool-Aged At-Risk (3 or 4-year-old At-Risk)** – on or before Aug 31 (not 5)
- **Kindergarten** 5 years old on or before Aug 31
- **First Grade** – 6 years old on or before Aug 31

- **Preschool 5-year-olds –** enroll as a Kindergartner for funding, but academically place where appropriate

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Age – Adult Students - Grades

Adult student defined:

- a student who is over the age of 18 AND whose 5th year cohort has graduated or
- any student over the age of 21
- in KIDS – code as ungraded (UG) in Data Field D10

"Adult" definition has nothing to do with funding; but *does* determine the grade entered into KIDS

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Age – Adult Students - Funding

Minutes enrolled (not age) – drives funding for:
- Traditional
- Alternative

Age – IS considered when talking about **Virtual funding**
- 19 and under virtual – fund based on minutes enrolled
- 20 and older – funded based on credits earned
- 19 and under virtual dropout – funded based on credits
- Sept 20 is always the age determination date for virtual

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Remote Learning… don't forget…

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Remote Learning – KSDE expectation

May 11, 2023: was the end date for the declared public health emergency related to COVID-19

KSDE's expectation is:
the use of remote learning will be an extremely rare occurrence.

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Remote Learning – KSDE expectation

Remember:

- an individual student…
- because of an *extraordinary circumstance* such as…
  … illness, medical condition, or injury…

- cannot reasonably attend in person

even if that requirement is met; it's a *temporary* way to attend school

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Remote Learning – Reports to KSDE

Reports are required by state law.

- board clerk or superintendent must certify
- under oath to the state board
- accuracy of report: students who were remote learners

- KSDE audit will coordinate gathering of these reports
- *will ask your plans on pre-audit questionnaire*

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Checklist item 6:

At-Risk Weighting and Free Meals

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(State) At-Risk Student Weighting

- students who qualify for free lunch (data field D34)
- weighting factor: **0.484** (no change)
- to calculate the weighting:
  free lunch headcount x 0.484 (no change)

- **excludes:** virtual, part-time students, students 20 years or older and non-funded preschool students

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At-Risk Student Weighting

Remember: KIDS data field D39 is NOT same as data field D34

D39 = Kansas At-Risk Program *Participation*
student's **status can change** throughout the school year
does not generate state at-risk funding (weighting)

D34 = Eligibility for National School Lunch / State At-Risk Funding

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At-Risk Student Weighting
KIDS data field D34

0 = not eligible
1 = eligible for reduced price lunch (lunch app or direct cert w/ Medicaid)
2 = eligible for *free* lunch (lunch app or direct cert w/ Medicaid)
3 = eligible for reduced price lunch (KSDE Household Econ Survey)
4 = eligible for *free* lunch (KSDE Household Econ Survey)

3 and 4: only use for students at CEP school students at school district preschool program and student doesn't participate in reimbursed meals

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KSDE Household Economic Survey…

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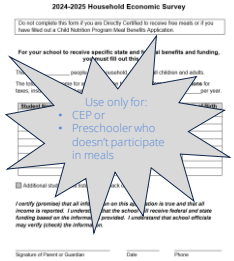
KSDE Household Economic Survey

Still exists but…

- cannot be used to qualify students for free and reduced-price **meals** 24-25
- cannot use prior year (23-24) apps for carryover

- CAN use it if you are a Community Eligible Provision (CEP) school to qualify students for State At-Risk Funds
- CAN use it for a USD preschool program if the program or child does not participate in CACFP/SNP reimbursement or meals



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At-Risk Verification

your KSDE auditor will check whether:

- 3% of income eligibility forms must be verified
- Nov 15 is deadline for verification
- if not verified, then 3% reduction in at-risk count/state funding

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High-Density At-Risk Weighting

Will be calculated at both the district and building level and will be the higher of:

- if free lunch % is 35% or more but less than 50%, then take the number of free lunch students times (free lunch % minus 35%), then times 0.7
- if free lunch % is 50% or more, then take free lunch times 0.105

(funding continued through July 1, 2027)

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At-Risk Weighting – What to have ready

Checklist item #6: *current year documentation to have ready*

One of these for each student claimed as free:

- National School Lunch Program apps (if used to claim students as Free)
- Direct Certification process-related documentation
- Migrant list
- KSDE Household Economic Survey (remember, has limited use)
- Verification: list of students (with local and SSIDs) verified by Nov 15 and status
- Carry-over: prior year apps, direct cert docs for carry-over eligibility (30 days)

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At-Risk *Spending* – what to have ready

Checklist item #8: *(Financials) High Density At-Risk expenditures – prior year*

prior year expenditure documentation to have ready:

- fund accounting for your at-risk fund, for prior year (2023-24)
- should have spent funding on evidence-based best practices

current year spending guidance: At-Risk Pupil Assistance – Guidelines

- know who your at-risk students are; use criteria in data field D39
- should be a "1" in KIDS data field D39; *count not anchored to Sept 20*

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NEW: At-Risk Salary % Calculator

If choosing to use at-risk funds to support classroom teacher salaries

FIRST see:
- At-Risk Pupil Assistance Guidelines, item #14
- State Board Approved Evidence-Based Best Practice (list) for At-Risk

Calculator:
https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/Fiscal-Auditing

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Checklist item 7:

Preschool-Aged At-Risk

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Preschool-Aged At-Risk

(3 and 4-year-old At-Risk)

Must be 3 or 4 years old on or before August 31. Not 5.
Must meet at least *one* qualifying criteria:

* poverty (Free Lunch only)
* DCF referral
* parent – No Diploma / No GED
* single Parent
* teen parent
* migrant
* English Learner – must qualify and service must be provided
* developmentally or academically delayed (but no IEP)
* homeless – as determined by local ed liaison

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Preschool-aged At-Risk – what to have ready

Checklist item #7: *current year documentation to have ready:*

Criteria	Documentation to have ready for KSDE audit:
poverty	Free Lunch application or if applicable, KSDE Household Econ Survey
single parent	enrollment form should indicate (by parent)
DCF referral	document from DCF
teen parent	enrollment form should indicate (by parent)
no HS diploma	enrollment form should indicate (by parent)
bilingual student	bilingual documentation (HLS) KELPA and services
delayed	validated assessment *with score clearly indicated* on assessment

Homeless
Migrant — as determined by local education liaison
certificate of eligibility

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More – Preschool-Aged At-Risk

Preschool-Aged At-Risk (3 and 4-year-old at-risk):
- all Preschool students are coded grade level "PR" (KIDS data field D10)
- **but also:** data field ***D58*** *must be marked "1" (if criteria met)*
  if student not preschool-aged at risk, D58 = "0"

Don't forget: *each* preschool-aged at-risk program…
- **school term**: minimum of 465 instruction hours for the year
- **teacher** must be **licensed**

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Preschool-Aged At-Risk vs. KPP

3 or 4-year-old at-risk - Must be 3 or 4 years old by Aug 31
- each child must meet at least one at-risk criteria – to generate $
- poverty criteria is: Free Lunch *only*

- **Kansas Preschool Pilot -** Age 3 (by Aug 31) to 5, but not K eligible
- at least 50% of the children must meet one of the at-risk criteria
- poverty criteria is Free *and Reduced* Lunch

Can receive both – but cannot supplant Preschool-aged at-risk $$

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Checklist item 10:

Bilingual / ESOL

(English for Speakers of Other Languages)

103

Bilingual - Weighting

Must meet two requirements for bilingual weighting:

- student must qualify for service
- teacher must be qualified (have the proper license)

(no change)

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Bilingual - Weighting

For ***licensed teacher*** to be qualified for ESOL, by count day:

- have an ESOL endorsement
- have a Kansas ESOL approved waiver
- have a Kansas ESOL provisional license
- have pre-standard license with ESOL endorsement
- have an ESOL Endorsement Plan of Study on file with district office *before* count day and have begun courses
- passed the ESOL PRAXIS *before count day* and applied for license endorsement

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Bilingual - Weighting

Teacher must be qualified; *if has an ESOL Endorsement Plan of Study*:

- again, make sure it is on file with the district office *before* count day
- teacher has 3 years to obtain the endorsement
- must make ANNUAL progress

For 24-25, *annual* progress means:

- teacher has or will take a class in any of the following:
  Spring 2024, Summer 2024, Fall 2024, Spring 2025

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Bilingual - Weighting

Paras providing services to English Learner:

- must be directly supervised by ESOL qualified teacher
- teacher cannot supervise more than 5 paras per year
- para is not solely responsible for instruction and preparing for it

- teacher and para must work in close proximity
- must have frequent and productive meetings – at least weekly – *meetings must be documented* – detail student's progress

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Bilingual Weighting

Bilingual Weighting will be based on whichever is greater:

- FTE enrollment (based on contact minutes) x 0.395 **or**
- English Learner headcount x 0.185

- not an option for district to choose – KSDE will calculate both
- therefore, districts still must report bilingual contact minutes

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Bilingual - Weighting

Use care in reporting Bilingual contact minutes:

- report minutes for regularly-attended classes (if services provided)
- not recess/not lunch
- if pull-out services, total minutes for 5 days and divide by 5
- if block schedule – use *average* minutes per day
- students in grades 1 to 12 – limited to 360 minutes
- preschool students are limited to 180 minutes
- *Kindergarten – up to 360 minutes*

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Calculator – Bilingual Minutes

https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/Fiscal-Auditing

Optional, but use if it helps you

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Bilingual - exiting

Only two (2) ~~three (3)~~ ways to exit English Learners program:

- **Proficient/Fluent on KELPA.** Must EXIT if *score proficient ONE year. No retesting.*
  - monitored status (coded 8) – no services – no bilingual weighting OR
  - *optional* transition year (coded 7) – but must provide services
- **Withdrawal -** Parent withdraws student
- **Recommended exit** ~~by Bldg Leadership or Student Improve Team~~

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Bilingual – What to have ready

Checklist item #10: *current year documentation to have ready*

Home Language Survey results;
for **all** students new to bilingual services

Assessment (KELPA screener, Pre-LAS/Pre-IPT);
for **all** students new to bilingual services or with no KELPA results in KIDS

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Bilingual – What to have ready

Checklist item #10: *current year documentation to have ready (continued)*

For each student with ESOL participating codes: 2, 3 or 7 (KIDS data field D43):

- **contact minutes** *claimed* and how calculated (log can be used for this)
- daily minutes provided, listed **by provider** (teacher/paras), and by date provided

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Bilingual – What to have ready

Checklist item #10: *current year documentation to have ready (continued)*

Schedule-related information to provide (in additional to all bell schedules):

- elementary:
  classroom schedules; showing when ESOL minutes provided and by whom (teacher/para)
- Middle School/High School:
  individual *student* schedules; showing when ESOL minutes provided and by whom (teacher/para)

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Bilingual documentation

Checklist item #10: *current year documentation to have ready*

TEACHER/PARA data to have ready:

- list of bilingual certified **teachers** providing services
- list of **paras** providing services with teacher identified as supervising (schedule)
- identify teachers on a **plan of study** and provide copy of **plan**
- **weekly meetings – documentation** of teacher supervising para

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Checklist item 11:

Virtual Students aged 20 and older

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Virtual, aged 20 & older – What to have ready

Checklist item #11: prior year documentation to have ready:

- enrollment documentation
- official (signed) transcripts

- *if an adult student (include all docs required for adult students):* grad plan, transcript analysis…

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Checklist item 12:

Virtual Students aged 19 and younger
(prior year: checking for dropouts)

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Virtual, aged 19 & younger – What to have ready

Checklist Item #12: prior year documentation to have ready:

- official (signed) transcripts
- total credits earned (as shown on transcript)
- total req to graduate

If requested (b/c student is credit deficient):

- system-generated attendance from prior year (23-24) – *all days*
- *(if an adult student)* - all docs required for adult students

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Checklist item 17:

Special Education

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Special Education Personnel and Expenditures (Prior Year)

Prior year documentation to have ready:

Checklist item #17

17.	SPED Personnel and Expenditures (Prior year)	
	Expenditures	fund accounting showing SPED expenditures line-by-line in detailed report
	Payroll records – certified staff	documentation of actual salary earned
	Contracts – certified staff	total contract documentation for each SPED-related certified staff
	Payroll records – classified staff	documentation of actual pay earned and hours worked
	Third-party contractor data	paid invoices and log of hours worked for all third-party providers
	Payroll – extended school year	documentation of actual hours worked during extended school year
	Bi-Annual Certifications	roster of staff with 100% SPED-related duties and Certifications
	Personnel Activity Reports (PARs)	PAR for *each* staff whose duties are not 100% SPED
	Roster – early childhood SPED	Dec. 1 and May 1 rosters, including SPED and non-SPED students
	Non-Public Equivalency docs	contracts, staff credentials, services logs, paid services invoices
	Expenditures – Catastrophic	all catastrophic-related expenditures, including supporting documents

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Checklist item 18:

Open Enrollment

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Open Enrollment - what to have ready

Current year documentation to have ready:

Checklist item #18

- list of students denied transfer (from those who applied in June 2024)
- documentation must show reason transfer was denied

Also: be ready to upload **open enrollment policies** to KSDE
(watch for announcement on how)

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One last weighted funding item…

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Transportation

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Transportation - what to have ready

current year documentation to have ready:

Checklist item #16
- list of **students** (by SSID) for whom **transportation** is paid with **special ed** funds
- list of **part-time private school students** (if not already provided)

….nearly all other data needed to calculate funding is uploaded to KIDS

However; **check KIDS data** submitted and Directory; **make sure it is accurate**:
- **special characters** in address, city and zip fields **will = no funding**
- **directory** building information; make sure it is accurate

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Transportation

We use the data that you submit to KIDS:

- miles transported (D48)
- transportation FTE (D49)
- student address – including street, city and zip (D50, D51, D52)
- school address – attendance building

If the data is inaccurate; this can affect your transportation funding

- address, city and zip should be accurate
- no PO boxes

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Transportation

miles transported:

- door to door
- *one way*
- most travelable route
- do not round up. Example: 2.46 is 2.4, not 2.5

transportation FTE

- round trip is 1.0 FTE
- one way is 0.5 FTE
- 0 FTE for student riding special education-funded bus (both ways)

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Transportation

Who SHOULD be reported for transportation purposes?

- if **transported**, submit regardless of distance (not funded if < 2.5 miles)
- **any student who resides 2.5 miles or more *one way*** from school bldg. attended (most direct travelable route); by law must provide transportation
- data submitted should always be as of Sept 20

Who should NOT be reported for transportation purposes?

- tech school or community college; students transported to and from
- special education students riding special education-funded bus/vehicle

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Transportation – Non-Resident

Change in state law was effective July 1, 2023

Before change:
- districts could NOT go into another district to pick up non-resident students

With the change in state law effective July 1, 2023:
- CAN enter another district's boundary to pick up non-resident student
- must provide transportation until end of school year
- must notify resident district (is state law): out-of-district transp notification

- *regardless: non-resident students cannot be funded for transportation*

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Transportation - Auditing

Preparing for audit
- we will check one-way route distance reported if claimed as 2.5 miles plus
- we will check whether the student is in or out of district (non-resident)

During audit, we will provide a list of students:

- claimed as more than 2.5 miles but that appear to be less
- claimed as in district, but appear to be out of district
- please review the information – let KSDE auditor know if you disagree

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Transportation documentation

Preparing for audit; current year MISCELLANEOUS documentation to have ready:

- **road closings:** list of closings if route distances affected *9/20/24*

- **contracted transportation service**(s)?
  - name of contracted service (s); *all of them*
  - specific person(s) to contact for each contracted service
  - contact information: including phone number and address

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One last funding item…

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Virtual – Funding (not weighting)

Virtual Students 19 and under are funded based on minutes enrolled
- Full-time students are funded at $5,600 per student (360 min is FT)
- Part-time students are funded at $5,600 ~~$2,800~~ x FTE (less than 360 min)

Virtual Students 20 and over are funded per credit earned
- $709 per credit earned July 1, 2023 to June 30, 2024
- Maximum of six credits funded. *Auditing credits earned during 23-24.*

Dropout Diploma Completion Virtual Students are funded per credit earned
- $709 per credit earned July 1, 2023 to June 30, 2024
- Maximum of six credits. *In 24-25, will audit credits earned during 2023-24*

Age determination date is always **Sept 20**

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A couple last reminders…

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Attendance Documentation
for any Adult student, must have:

Remember: for each and all adult students, must have:
- **enrollment form**: name, address, DOB, cohort grad date, and…
  must include the question and answer to:
  do you have a high school diploma?

Also must have:
- **transcript analysis**; list the classes students needs to graduate
- **grad plan**; which outlines plan for graduating, classes needed and estimated enrollment dates for each

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Proof of KS residency – (please) *upload in advance*
Virtual students (all)

NEW: requiring Proof of Kansas residency
- current Kansas Driver's License or ID renewal postcard
- current vehicle registration
- utility bill or equivalent, no more than two months old
- financial institution doc (bank statement, deed) with Kansas address
- Rent or lease agreement; dated within past 12 months
- Kansas voter registration card

Enrollment Handbook pg 25

- address must match street, city and zip provided for student enrollment; no P.O. boxes
- for students aged 18 and younger: parent/guardian docs or from student if aged 18 and older

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Resources

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New!! **Ask an Auditor – Zoom-based Help Sessions**

Tuesday, Sept. 17	Wednesday, Sept. 18	Thursday, Sept. 19
9 a.m. – 11 a.m.	9 a.m. – 11 a.m.	9 a.m. – 11 a.m.
1 p.m. – 3 p.m.	1 p.m. – 3 p.m.	1 p.m. – 3 p.m.

Call or email to request Zoom link
785-296-4976
auditing@ksde.org

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How to best contact KSDE Fiscal Auditing:

Call: 785-296-4976
Email: auditing@ksde.org

Email your field auditor: addresses on webpage

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Kansans CAN

Laurel Murdie, Director
Fiscal Auditing
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