

Enrollment Handbook

2022-23 School Year

Count Date: Tuesday, September 20, 2022



KSDE FISCAL AUDITING TEAM
785-296-4976

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Introduction: Kansas' school funding formula is the Kansas School Equity and Enhancement Act. This Enrollment Handbook summarizes changes for the 2022-23 school year. Substantive changes are shown in **yellow**.

Enrollment

A school district's General Fund Budget is determined by taking the total adjusted weighted enrollment of the district, times the base aid for student excellence (BASE). For 2022-23, the BASE is \$4,846. Student enrollment counts will be collected on September 20, 2022.

The 2022 count date is Tuesday, September 20

If the 20th is not a school day, such as a weekend or a professional development (in-service) day, the count day moves to the first school day following the 20th. Count Day for the 2022-23 school year is Tuesday, September 20.

The purpose of audits performed by the Kansas State Department of Education (KSDE) is to verify the total adjusted weighted enrollment reported by each of Kansas' 286 Unified School Districts (USDs).

Adjusted weighted enrollment is calculated by:

1. Taking the district's adjusted full-time equivalency (FTE) enrollment, and
2. Adding preschool-aged at-risk (3 and 4-year-old at-risk) students, career technical education weighting (CTE), bilingual program weighting (ESOL), at-risk student weighting, high density at-risk weighting, new facilities weighting, transportation weighting, virtual state aid, special education weighting, low or high enrollment, Kansas Academy of Math and Science (KAMS), and if applicable, ancillary school facilities weighting and/or cost of living weighting.



Districts report student-related information using the Kansas Individual Data on Students (KIDS) system. These data are collected at various dates throughout the school year. To count a student for enrollment funding, a district must include the student in KIDS Enrollment (ENRL) data provided to KSDE. All Principal's Building Reports (PBR) and Superintendent's Organization reports (SO66) are populated from the data provided to KSDE through ENRL records uploaded to KIDS.

Adjusted Full-Time Equivalency Enrollment

How adjusted full-time equivalent enrollment will be calculated for 2022-23:

If no military enrollment, then the greater of the following:

1. The September 20, 2021 audited full-time equivalent (FTE) number of students regularly enrolled (not including preschool-aged at-risk (3 and 4-year-old at-risk) and virtual), or
2. The September 20, 2020 audited FTE number of students regularly enrolled (not including preschool-aged at-risk (3 and 4-year-old at-risk) and virtual)

If military enrollment, then the greater of the following:

1. The September 20, 2021 audited full-time equivalent (FTE) number of students regularly enrolled *plus* the February 20, 2021 estimated FTE (not including preschool-aged at-risk (3 and 4-year-old at-risk) and virtual), or
2. The September 20, 2020 audited FTE number of students regularly enrolled *plus* the February 20, 2020 estimated (not including preschool-aged at-risk (3 and 4-year-old at-risk) and virtual)
3. The average number of FTE students regularly enrolled in the district for three years; 2019-20, 2020-21, 2021-22 (not including preschool-aged at-risk (3 and 4-year-old at-risk) and virtual)

Note: Virtual school students are not included when determining adjusted enrollment.

Once the highest number is determined, total adjusted enrollment (excluding weightings) is that number plus:

Current year (2022-23) preschool-aged at-risk (3 and 4-year-old at-risk), including September 20, 2022 and February 20, 2023.

Note: To be regularly enrolled, according to an Attorney General Opinion number 70-72-12 dated April 10, 1970, a student must be “both enrolled on paper and present in body.”

Therefore, KSDE uses the term, “enrolled and attending” as the criteria for determining school enrollment. Due to normal absences that might occur for individual students, the following policy is used to determine the eligibility of students counted in a school district’s regular enrollment. See below.

Enrolled and Attending

To count a student for funding purposes, the student must be ENROLLED and ATTENDING on Count Day of the current school year.

EXCEPTIONS TO THE RULE:

1. **If a student is absent on September 20:** The student can still be counted if the student is enrolled on September 20 and attends at least once prior to September 20 AND once after September 20, but it must be before October 4.
2. **No school on September 20:** If school is not in session, for example because the day falls on a weekend, students are counted on the first school day following September 20. (For 2022-23, Count Day is Tuesday, September 20, 2022.)
3. **Virtual Schools or Programs:** A two-day attendance rule and related documentation is required for students attending a virtual school or program. Virtual school/program students are not included in the regular enrollment of a district (for funding purposes). However, separate funding for virtual students is available (Virtual State Aid), see page 17 for attendance guidelines.

Alternative Schools: A two-day attendance rule and special documentation is required for students attending an alternative school. Special guidelines must be followed **to provide alternative learning services to students** and to include alternative students in your enrollment for funding. Alternative school attendance guidelines can be found on page 12.

Auditors review enrollment data submitted via ENRL records from KIDS and also review daily attendance records provided by the school. These records may include, but are not limited to:

- Attendance Records (electronic or otherwise)
- Teacher Grade Books
- Special Education Service Logs
- Sign in/Sign out Sheets for students attending an alternative school or program
- Off-line Activity Logs for students attending virtually

Minutes Enrolled



*Individual student FTE Calculations are based on KIDS data field **D25 - Minutes Enrolled**.*

Note: Compliance with the mandatory 186 day (1116-hour) *School Term* requirement **(465 hours for approved Kansas Preschool Programs)** is tracked by building and calculated separately from *individual student* attendance minutes. For help, see and follow the School Term Audit Guide on KSDE Fiscal Auditing's webpage [Fiscal Auditing webpage](#). Time should be tracked for each attendance building; keep one (1) log per building each year. **For approved Kansas Preschool Programs, keep one (1) log for each approved program.** A calculator is available on KSDE's [Fiscal Auditing webpage](#) under the "Calculators" section. See: "1116 Hour Building Log Calculator." Instructions for how to use the calculator are included on the "Important Info" tab in the calculator and we kindly suggest starting there first.

Schools are to report (in KIDS) the number of minutes an *individual student* attends on a daily basis. (Students attending a virtual school or program, or attending an alternative school or program have special requirements which are covered in their own sections of this handbook. See those sections.)

For regularly-enrolled students attending on-site, when calculating student FTE:

Count as minutes enrolled:

- Time spent in class
- Passing periods, not to exceed 10 minutes, between classes
- Mid-morning and/or mid-afternoon recess, up to 15 minutes each
- Pre-school only, meal and snack time when with/accompanied by a licensed educator

Do not count as minutes enrolled:

- Lunchtime and one passing period either before OR after lunch
- Recess that is immediately preceding or following lunch
- Breaks (a passing period in excess of 10 minutes is considered a break)

THREE BASIC TYPES OF SCHOOL SCHEDULES:

1. Same schedule every day
2. Block Schedule (for example: Blue Day/White Day)
3. Modified Block (use the calendar week that includes Count Day)

Table 1 Bell Schedule - Same Schedule Every Day*				
	Start	End	Minutes counted	Minutes not counted
Period 1	8:00	8:52	52	
Passing	8:52	8:57	5	
Period 2	8:57	9:49	52	
Passing	9:49	9:54	5	
Period 3	9:54	10:45	51	
Passing	10:45	10:50	5	
Lunch	10:50	11:20		30
Passing	11:20	11:25		5
Period 4	11:25	12:16	51	
Passing	12:16	12:21	5	
Period 5	12:21	1:13	52	
Passing	1:13	1:18	5	
Period 6	1:18	2:10	52	
Passing	2:10	2:15	5	
Period 7	2:15	3:05	50	
Total minutes			390	

*Use calendar week that includes the Count Day.

Table 2 Bell Schedule - Block Schedule (8 Periods)*				
	Start	End	Minutes counted	Minutes not counted
Period 1 & 2	8:00	9:30	90	
Passing	9:30	9:35	5	
Period 3 & 4	9:35	11:05	90	
Passing	11:05	11:10	5	
Lunch	11:10	11:40		30
Passing	11:40	11:45		5
Period 5 & 6	11:45	1:15	90	
Passing	1:15	1:20	5	
Period 7 & 8	1:20	2:50	90	
Total minutes			375	

Blue day	Periods 1, 3, 5, 7			
White day	Periods 2, 4, 6, 8			

*Use calendar week that includes Count Day.

Table 3 Modified Block (7 Periods & Seminar) *					
Period	Mon	Tue	Wed	Thur	Fri
1	50	50	90		50
Pass	5	5	5		5
2	50	50		90	50
Pass	5	5		5	5
3	50	50	90		50
Pass	5	5	5		5
4	50	50		90	50
Pass	5	5		5	5
Lunch					
Pass					
5	50	50	90		50
Pass	5	5	5		5
6	50	50		90	50
Pass	5	5		5	5
7	50	50	90	Sem	50
Min/day	380	380	375	375	380
Min/week					1890
Daily Avg.					378

*Use calendar week that includes Count Day.

Part-Time Students

Count minutes in each class plus passing period, if passing from class to class. All calculations are rounded to whole minutes.

Note: For students receiving educational services away from the main campus of the funding school (such as at a private school) no recess or passing period minutes are countable. Sample calculations are shown below, using the schedules provided on pages 8-9:

SAME SCHEDULE EVERY DAY

❖ Example 1, student enrolled and attending periods 1, 2 & 3

- Period 1 begins at 8:00, period 3 ends at 10:45
- All minutes count, $52 + 5 + 52 + 5 + 51 = 165$
- Or $8:00 - 10:45 = 2:45 = 165$ minutes.

- ❖ **Example 2, student attends only period 1 & 3.**
 - Period 1 = 52
 - Period 3 = 51
 - Passing periods not counted, not passing from period to period
 - $52 + 51 = 103$

- ❖ **Example 3, student attending periods 1-5 only.**
 - $8:00$ to $1:13 = 5:13 = 313$
 - Less lunch and passing period from lunch $30 + 5 = 35$
 - $313 - 35 = 278$

BLOCK SCHEDULE - Report average minutes per day

- ❖ Example, student attends periods 1-5
 - Blue Day $8:00 - 1:15 = 315$ less 35 minutes lunch and passing = 280
 - White Day $8:00 - 11:05 = 185$
 - $280 + 185 = 465 / 2 = 232.5 = 233$

MODIFIED BLOCK - Report average minutes per period

- ❖ Example, student attends periods 1, 2, & 3 only
 - Average each period, $50 + 50 + 90 + 50 = 240 / 5 = 48$
 - Average passing period, $5 + 5 + 5 + 5 = 20 / 5 = 4$
 - 3 periods + 2 passing, $48 + 4 + 48 + 4 + 48 = 152$

FTE Calculations

FTE is calculated by taking each student's minutes enrolled and dividing by 360, rounded to one decimal place, with a maximum FTE of 1.0. Example: Minutes Enrolled = 278, $278 / 360 = .772 = .8$ FTE.

Note: It is not uncommon for students to enroll and attend for more than 360 minutes each day. Minutes enrolled (KIDS data field D25) should always reflect a student's actual enrollment and attendance. However, when calculating funding, KSDE caps minutes enrolled at 360 minutes to ensure that a student is not funded for more than 1.0 FTE as required by state law.

FTE Calculation - Exceptions

Many exceptions exist where the FTE calculation shown directly above is not used, including:

1. Preschool three and four year olds with an IEP are automatically .5 FTE.
2. Preschool three and four year olds without an IEP are submitted but not funded.
3. Preschool-aged at-risk (3 and 4-year-old at-risk) are automatically .5 FTE
4. Preschool five year olds with an IEP are automatically 1.0 FTE.
5. Preschool five year olds without an IEP should be enrolled as Kindergartners for funding purposes.

Note: KSDE encourages districts to enroll a student in kindergarten if age-eligible (five years old on or before August 31). However, such a student may be placed in a preschool setting and still be enrolled as a Kindergartner for funding purposes.

6. Kindergarteners with an IEP are automatically 1.0 FTE.
7. Grades 1 – 12, with an IEP are automatically 1.0 FTE, except when also enrolled in a virtual school, See: “Special Education Students Also Attending Virtual School” on page 21.
8. For students identified as “concurrently enrolled,” FTE is minutes enrolled divided by 300 (rather than 360), rounded to one decimal. See “Concurrent High School Enrollment” on page 23.
9. Starting 2021-22 and onward, out-of-state students are .5 FTE. See page 25 for more details.

Note: Students must have 18 minutes in order for the FTE calculation to generate .1 ($18 / 360 = .05 = .1$) Students with 17 minutes or less will not be counted. ($17 / 360 = .04 = 0.0$). This does not apply to special education students, unless they are also enrolled in a virtual school.

Part-time Kindergarten and non-public schools

Sometimes a Kindergarten student enrolled at a private school may receive non-special education services from the public school, such as Title I services, and thus is countable by the public school. Any Kindergarten student reported in KIDS with an Accountability School that is a private school and with less than 360 minutes will have FTE calculated on minutes enrolled just as any other part-time student.

Age Requirements

3 year old Preschool (KIDS grade level 01)

- Must be three years old on or before August 31 of the current school year.
- Student with an IEP will be funded at .5 FTE.
- Student without IEP is not funded.

4 year old Preschool (KIDS grade level 02)

- Must be four years old on or before August 31 of current school year.
- Student with IEP will be funded at .5 FTE.
- Student without IEP is not funded.

5 year old Preschool (KIDS grade level 03)

- Must be five years old on or before August 31 of current school year.
- Student without an IEP will be funded, but for funding purposes must be enrolled as a Kindergartner. Note: KSDE encourages districts to enroll a student in kindergarten if age-eligible (five years old on or before August 31). However, such a student may be placed in a preschool setting and still be enrolled as a Kindergartner for funding purposes.
- Student with IEP will be funded at 1.0 FTE.

Preschool-Aged At-Risk (3 year old) (KIDS grade level 33)

- Must be three years old on or before August 31 of current school year.
- Cannot have an IEP, but must meet one qualifying criteria, see page 27-28. *Student with an IEP* should be reported as 3 year old Preschool (KIDS grade 01), even if they also meet Preschool-Aged At-Risk qualifying criteria. A student who is 3 years old with an IEP is funded at 0.5 FTE.
- **Funded at 0.5 FTE.** In November 2021, KSDE determined that **Preschool-Aged At-Risk 3-year-old students are funded beginning with the 2021-22 School Year and onward.**
- **Are KIDS grade level 33; not KIDS grade level 04.**

Preschool-Aged At-Risk (4 year old) (KIDS grade level 04)

- Must be four years old on or before August 31 of current school year.
- Must not be five years old on or before August 31 of the current school year.
- Cannot have an IEP, but must meet one qualifying criteria, see pages 27-28. *Student with an IEP* should be reported as 4 year old Preschool (KIDS grade 02), even if they also meet Preschool-Aged At-Risk qualifying criteria. A student who is 4 years old with an IEP is funded at 0.5 FTE.
- Funded at .5 FTE.

Kindergarten (KIDS grade level 05)

- Must be five years old on or before August 31 of current school year.¹ (See Exceptions to age requirements)
- Student with an IEP will be funded at 1.0 FTE.
- Student without an IEP will be funded based minutes enrolled, same as all other grades.³

1st Grade (KIDS grade level 06)

- Must be six years old on or before August 31 of current school year.²
- Student with IEP will be funded at 1.0 FTE.
- Student without IEP is funded based on minutes enrolled.

Non-graded (Adults) (KIDS level grade 18)

- Cohort class has graduated
- Does not include 5th year seniors

EXCEPTIONS TO AGE REQUIREMENTS

1. A student who, while a resident of another state, had legally entered and attended Kindergarten in said other state, shall be eligible to attend Kindergarten in Kansas, regardless of age. K.S.A. 72-3118(d).
2. A student who, while a resident of another state, had legally enrolled and attended in grade one or had legally enrolled and completed Kindergarten in that other state shall be eligible to attend grade one in Kansas, regardless of age. K.S.A. 72-3118(b).
3. Private school Kindergarten students who attend a public school for Title I or other incidental classes, such as “band” or “PE” are to be claimed as Kindergarten and FTE will be calculated based on minutes enrolled.

Alternative Schools and Programs

There are two types of “alternative” schools/programs, one has mandatory attendance, the other does not. If a student is enrolled and attending an alternative school, it is expected that attendance is mandatory (required) and that a student has a regular attendance schedule, whether full-time or part-time. To ensure that students attending an alternative school or program are funded appropriately, for 2022-23 and going forward, enrolled and attending minutes for students attending an alternative school or program will be computed based on two days.

Alternative learning services may be provided if:

- the local school board has established an alternative school and
- the alternative learning services are provide on-site (students attend in-person) and
- learning services are provided on-site by a licensed teacher or teachers.

State law allows alternative learning services to be provided for grades seven or above. K.S.A. 72-4241.

For students attending an alternative school or program (as defined above), enrolled and attending minutes will be computed based on two days as follows:

1. First day counted must be on or before September 20.
2. Second day counted must be on or after September 21, but before October 4.

Note: If the district's count day in the traditional school has been moved off of September 20, all references to September 20 change to the same day used in the traditional schools of the district and references to September 19 change to the day preceding the count day used in the traditional schools.

*****New:** Starting with the 2022-23 school year, for ALL students attending an alternative school or program daily attendance must be taken and maintained. As part of your district's KSDE audit, documentation of enrollment and attendance from the first day of the school session and up to but before October 4 will be requested for each student enrolled and attending an alternative school or program. ***

For 2022-23, once the student has fulfilled the two-day attendance rule above, to compute minutes enrolled, find the longest day the student attended (limited to 360 minutes) on any day on or before September 20 and the longest day the student attended (limited to 360 minutes) on or after September 21, but before October 4. Add the two numbers together and divide by 2, rounded to a whole minute.

For example, records for Student A show the following attendance:

- September 15 - 360 minutes
- September 20 - 120 minutes
- September 27 - 216 minutes

The greatest attendance day on or before September 20 is 360, the greatest attendance day on or after September 21 is 216. In KIDS, minutes enrolled would be reported as 288. $(360 + 216 = 576 / 2 = 288)$

Districts must provide documentation for the two days the district wishes to count for each student's "Minutes Enrolled," including the longest day attended on or before September 20 and longest day attended on or after September 21, but before October 4.

BREAKS AND LUNCH. A break, not to exceed 10 minutes, will count as part of the school day. Limit one break per three hours of attendance or two per day. A lunch break should be provided for those students attending four hours or more. Lunch break time will not count as part of the school day. If no lunch break is recorded for a student attending five hours or more, 30 minutes will be deducted by auditors.

30 HOUR REQUIREMENT. A full-time student must have access to 30 hours of school attendance per week. Schools with less than 30 hours available will use the total hours divided by 30 to compute minutes enrolled. There is no requirement that a student attending an alternative school or program must attend full-time (360 minutes); part-time attendance is allowed.

CHANGING BUILDING SCHEDULE. The count days submitted for funding purposes should represent the student's normal school day schedule and be no different than any other days for the year. Time

attended outside the normal scheduled day will not be used to compute “minutes enrolled”. For example, if the building is normally open 9AM to 7PM except for the few days around the count day, any time attended by students prior to 9AM or after 7PM will not be included in “minutes enrolled”.

TIME ON THE COUNT DATES WILL BE DISALLOWED FOR:

- *Enrollment process*
- *Field trips (time for any activity off school property is considered a field trip)*
- *Career days (military recruiters, job fairs, etc.)*
- *Classroom party or drawing for prizes (all students will be disallowed)*
- *Lunch provided free of charge by the school, unless available every day*
- *Childcare, unless available every day (all students will be disallowed)*
- *Virtual attendance, whether full-time or part-time; any virtual attendance will be funded as such*

Adult Students

For purposes of enrollment funding, “ADULT” is defined as those individuals whose fifth year cohort class has graduated high school not including fifth year seniors. See page 52 for additional explanation.

Only those students without a high school diploma are eligible for funding. A high school diploma from a school in another state or country prohibits funding.

Required Documentation for Adult Students:

1. District Enrollment form
 - A. Full Name
 - B. Address
 - C. Date of Birth
 - D. Cohort class graduation date
 - E. Must include the question and answer to: Do you have a high school diploma?
2. Transcript Analysis, used to determine what classes student needs to graduate.
3. Individual Graduation Plan, outlining the plan for the student to graduate, showing classes needed and the estimated enrollment date in those courses.
4. Enrollment in high school credit earning courses.

GRADUATION PLANS

The Transcript Analysis and Graduation Plan can be on the same document. If the student needs less than 25% of credits to graduate, the graduation plan must show estimated enrollment dates for all remaining classes. If the student needs more than 25% of credits to graduate, the graduation plan must show estimated enrollment dates for at least 25% of the total credits.

For example, if a student enrolls and the transcript analysis shows that the student has 5 credits and the school's graduation requirement is 24 credits, then the graduation plan must show the estimated enrollment dates for 6 credits.

Note: Adult students must follow the same “Enrolled and Attending” rules that apply to the type of school they are attending.

Transportation

Any student for whom transportation is made available at district expense regardless of distance should be counted by the district. In addition, a district can and should count for transportation weighting purposes any student who, using the most direct travelable route, resides 2.5 miles or more from the school building attended.

Remember: A student riding a special-education-funded bus is reported as 0 (zero) FTE in KIDS data field D48 (Transportation FTE) in KIDS. (Such students should only be claimed on the Special Education Transportation Form 308.)



KIDS Data Fields – Transportation

1. Transportation Miles, KIDS data field **D47 – Miles Transported**
2. Transportation FTE, KIDS data field **D48 – Transportation FTE**

Miles Transported

Distance traveled from home to school using the most direct travelable route. Distance is measured from front door of student’s residence to the front door of the school building attended. Do not round mileages, for example, 2.46 should be reported as 2.4.

Note: Document any road closures that are in place on the Count Day.

Transportation FTE

1. A student riding a regular route bus round trip from home to school to home should be reported as 1.0 FTE
2. A student who only rides one way on a regular route bus would be reported as .5 FTE
3. A student riding a special education funded bus is reported in KIDS as 0 (zero) FTE
4. Private school students who are also counted in the public school enrollment can be counted for transportation, but are limited to their enrollment FTE. For example, a Title I student from a parochial school that receives 30 minutes of Title I service per day would be included in the enrollment count for 0.1 ($30 / 360 = .08 = .1$), therefore if transportation is provided to this student their transportation FTE would be 0.1



KIDS Data Fields - Student Address-related data fields - are required for all students

The following data fields are required for ALL students, regardless of whether transportation is provided:

1. Student’s Street Address– KIDS data field **D49** – this field is required for ALL students.

This is where student lives, not necessarily where the student is picked up/dropped off.

Please do not report a Post Office (PO) Box as the address; schools must provide the physical address of the student's home.

2. Student's City – D50 – this field is required for ALL students.
3. Student's Zip Code – D51 – this field is required for ALL students.

If a student attends more than one school during the day, report the mileage to the school that the student attends the greatest part of the day.

If a student lives in two places, such as with divorced parents with joint custody, report the address and mileage of the home with the greatest mileage.

USD 207

K.S.A. 72-64,101 allows USD 207 – Fort Leavenworth to transport students in grades 10, 11 and 12 to Leavenworth High School in USD 453 – Leavenworth, and to receive resulting transportation funding for those students. The students will be enrolled and attending Leavenworth High School and the enrollment and all other weightings will go to USD 453. USD 453 will report the students as being transported with a resident district of D0207, the SO66 program will move the transportation count to USD 207.

Non-Resident Transportation

Note: Changes in state law related to non-resident student transportation, as outlined in Senate Substitute for House Bill 2567, do not go into effect until July 1, 2023.

As a general rule, under current state law, districts are not allowed to cross into another district to pick up students without the permission of the resident district.

Note: the following is still current state law: A special rule exists to allow a school district to cross into another district and pick up a student who wishes to attend in their district. It must be 2.5 miles or more from the student's home to the school within the resident district to qualify. Each year, before providing transportation to an out of district student, the district must notify the board of education in the resident district. The notification form is available on the School Finance/School Bus Safety webpage under "Forms" [Out-of-District School Transportation Notification](#). Once on that page, scroll down until you see the link to the form.

Note: The special rule does not apply to any district with territory in the following counties: Johnson, Sedgwick, Shawnee or Wyandotte. See K.S.A. 72-3124.

Virtual Schools and Programs

Only students attending virtual schools and programs approved by KSDE will be counted.

The age-related eligibility date for students attending virtual schools and programs does not change year to year; it is always September 20.

DROPOUT DIPLOMA COMPLETION VIRTUAL STUDENTS

A Dropout Diploma Completion Virtual Student, as outlined in Senate Substitute for House Bill 2567 and effective July 1, 2022, is defined as a student who:

- is 19 years of age or younger (age is as of September 20)
- is credit deficient when enrolling in a virtual school: has earned less than 75% of expected credits for the student's cohort year
- has dropped out of high school in one of the following ways:
 - did not attend any school for 60 consecutive days or more in the current school year (2022-23) and is not reasonably anticipated to recommence enrollment or attendance in the current school year
 - did not attend any school for 60 consecutive days or more in the preceding school year and student did not finish the preceding year and is not reasonably anticipated to recommence enrollment or attendance in the current school year
 - exempted from compulsory attendance by written consent of parent per K.S.A. 72-3120

Students identified as a Dropout Diploma Completion Virtual Student for the 2022-23 school year will be funded at \$709 per credit hour, for up to six total credits earned. If the student had been funded as a full-time or part-time virtual student in 2022-23 in error, the following year (2023-24) an audit exception will be made and the student will be funded based on credits earned from July 1, 2022 to June 30, 2023.

To ensure that high school students aged 19 and under attending virtually are appropriately funded, starting with the 2022-23 school year:

- schools must take and maintain attendance each and every day for students aged 19 and under attending virtually in grade levels 14 to 18 (ninth grade - twelfth grade and non-graded).
- schools should be prepared to readily provide documentation of the following:
 - credits earned from July 1, 2022 to June 30, 2023
 - total credits required for high school graduation with student's cohort
 - total credits earned as of September 20, 2022
 - total credits earned as of September 20, 2023

Note: a dropout diploma completion virtual student as defined above is different from a dropout student as defined for a district's annual Dropout/Graduation Summary Report (DGSR). Please carefully consult the Submission Details Document for the End-of-Year Accountability Report.

VIRTUAL STUDENTS 19 AND UNDER (AS OF SEPTEMBER 20)

Virtual students must attend at least two days to be included in the district's virtual enrollment count. Students must attend a single day on or before September 20 AND a single day on or after September 21, but before October 4. In addition to the two days used to determine attendance for funding

purposes, please note the new daily attendance documentation requirements for students aged 19 and under attending virtual in grade levels 14-18:

*****New:** Starting with the 2022-23 school year, attendance must be taken and maintained each and every day for ALL students aged 19 and under attending virtually in grade levels 14 to 18 (ninth grade - twelfth grade and non-graded). ***

Note: If the district's count day in the traditional school has been moved off of September 20, all references to September 20 change to the same day used in the traditional schools of the district.

Enrollment forms for students, who are also enrolled in a private school, must have either the signature of the parent, OR the signatures of both the private schools principal and school counselor.

Districts must provide documentation to the KSDE auditor for the two days the district wishes to count for each student's minutes enrolled, including the longest day attended on or before September 20 and longest day attended on or after September 21, but before October 4. Keep in mind that on a given day, a student's minutes may consist of two ways of attending.

The student may attend in two ways:

1. Connected (on-line).
2. Off-line.

Note: On-site attendance does not count toward a virtual attendance.

Connected (on-line) time: should be documented with a printout/report from the virtual school or program's computer system showing when the student was connected to the virtual curriculum.

Off-line time should be documented by the student in the student's Academic Activity Log. This log should show the student's name, date of attendance, classes attended, and the amount of time the student was working off-line completing course requirements. The student's Academic Activity log should be maintained and signed by the student. The student must certify that the amount of time reported as working off-line is true and accurate or if the student is less than 18 years old, the student's parent or guardian must sign and certify that the amount of time reported as working off-line is true and accurate. Activity logs must be signed by the parent or student before October 4. Off-line time will be disallowed for any student whose activity log is signed after that date.

A calculator – the Virtual School – Academic Activity Log Calculator is available on KSDE's [Fiscal Auditing webpage](#) under the "Calculators" section. Students can use this Log to show the amount of time the student was working off-line completing course requirements.

In addition to the Academic Activity Log, the virtual school or program must provide documentation from the computer system that the student was logged into each course listed on the log at least once from the beginning of the school year up to and before October 4.

On-site time: Remember, on-site attendance does not count toward virtual attendance.

Calculating Minutes Enrolled (students attending virtually – age 19 and under)

Once the student has fulfilled the two-day attendance rule above, to compute minutes enrolled, find the longest day the student attended (limited to 360 minutes) on any day on or before September 20 and the longest day the student attended (limited to 360 minutes) on or after September 21, but before October 4. Add the two numbers together and divide by 2, rounded to a whole minute.

Time on the count dates will be disallowed for:

- Enrollment process
- On-site attendance
- Incentivized attendance



Entering ENRL records – for students attending virtually

Within the same district

A student, who attends a district's virtual school or program and also attends at the traditional school, will be counted individually by each school. Separate ENRL records must be submitted for the virtual minutes and the traditional minutes.

In districts where the virtual school or program is submitted under its own building number or the central office building number:

- The traditional school will compute minutes enrolled as they would for any other part-time student; and
- The virtual school or central office will compute minutes enrolled as they would for any other virtual student; however, they will be limited to the number of minutes remaining after the traditional school's minutes are subtracted from 360.

In districts where the virtual school or program is submitted under the same building number as the traditional school:

- If there are NO traditional minutes to account for, the traditional school will compute minutes enrolled as they would for any other virtual student in the building
- If there ARE traditional minutes to account for:
 - The traditional school will compute minutes enrolled as they would for any other part-time student;
 - The central office will compute minutes enrolled for this part-time virtual student; however, they will be limited to the number of minutes remaining after the traditional school's minutes are subtracted from 360.

In two different districts

In the case of a student who is enrolled and attending a traditional school in one district, and also is enrolled and attending a virtual school or program in a second district:

- the traditional school will compute minutes enrolled as they would for any other part-time student;
- the virtual school or program will compute minutes enrolled as they would for any other virtual student; however, they will be limited to the number of minutes remaining after the traditional school's minutes are subtracted from 360.

For example, a student attends the traditional school in district 888 for 216 minutes and attends the virtual school or program in district 999 for 216 minutes. District 888 can count the student for 216 minutes, district 999 will be limited to 144 minutes (360 – 216 = 144).

The above statement is true in all cases except when an agreement to some other split of minutes has been signed by both districts. Said agreements must be signed by the superintendents of both districts and must not reduce the number of minutes claimed by the traditional school for the purpose of ensuring the virtual school is funded at 1.0 FTE or vice versa.

VIRTUAL STUDENTS 20 AND OVER AS OF SEPTEMBER 20

Virtual students 20 and over will not be funded on minutes enrolled on the count days and are not required to be “enrolled and attending” within the two separate count windows. Rather, any credits earned by virtual students 20 from July 1 to June 30 will be funded at \$709 per credit hour. (Also see clarification of virtual fifth year seniors and adults in the Appendix, page 52)

Even though computing minutes enrolled will no longer be required for funding purposes, KSDE will still need an ENRL record for headcount purposes. Virtual students 20 and over who are enrolled on or before September 20 should have an ENRL submitted with 360 minutes, REGARDLESS of the actual number of minutes they attend during that period.

IDENTIFYING VIRTUAL STUDENT IN KIDS



KIDS data field **D17 (Virtual Education Student)** is used to identify the student as a virtual student. It applies to virtual students 19 and under as well as those 20 and over. Possible entries into D17 are:

Blank = Student is not a virtual student and has not been during the school year.

1 = Student is currently a Virtual Student.

2 = Student is not currently a Virtual student, but has been at some time during the current school year.

For any KIDS ENRL record where D17 is “1,” that student will be counted as a virtual student for funding purposes.

NON-RESIDENT VIRTUAL STUDENTS

Students who are not residents of the State of Kansas are not included in the enrollment count for virtual schools or programs.

VIRTUAL SCHOOL/PROGRAM or ~~ON-LINE~~ ON-SITE CLASS

Occasionally because of teacher shortages, a school may temporarily use what typically would have been a virtual class to provide learning services *during a designated and regular time/class period during the traditional school day at a traditional school*. When a student attends this class on-site within the

designated and regular class period in the school day and the class is not considered a virtual school or program for funding purposes. The class should be facilitated by an on-site local teacher.

Special Handling of

Special Education Students Attending a Virtual School

Situation A: Student is enrolled in and receives 125 minutes of special education services from a school in district 888 and is enrolled and attending for 275 minutes at a virtual school or program in district 999.

In KIDS, district 999 is able to claim minutes enrolled of 275 and will receive .8 FTE. In district 888, even if the district correctly claims 125 minutes, the fact that they also claimed a primary disability for this student, KIDS will make the student 1.0 FTE. The auditor of district 888 is the only person able to change the FTE for the student at district 888 to the correct amount of .3 FTE. This is handled through the Audit Application program available only to the audit staff. The auditor of district 999 should also make an adjustment on the student reducing the minutes enrolled to 235 (360 – 125) and thus lowering the virtual enrollment to .7 FTE.



Districts have available in the KIDS Collection the **“Students in Multiple Schools”** report. This report identifies those students for whom the districts should expect possible audit exceptions. Note: Fiscal Auditing reviews a KIDS report that identifies whether a student is claimed by more than one building for more than 1.0 FTE in total. As part of resolving duplicate-claimed students, the Director may make changes to correct the student count based on information received during a subsequent audit of another district. Those changes may happen after the district receives the initial audit report from School Finance. If this happens, a revised audit report will be sent to the district with an explanation for any changes.

Auditors are required to check “minutes enrolled” on all special education students who are also enrolled in another district’s virtual school or program. Districts must be prepared to provide special education service logs to document minutes enrolled.

STUDENTS ATTENDING TWO BUILDINGS WITHIN SAME DISTRICT.

Students who attend more than one building within the district are to be counted in the building the student attends the most. A district may choose to count the student in the building with lessor attendance, but may not count in both buildings. This DOES NOT apply when one of the buildings is a virtual school or program. See page 19 for information about submitting students who attend both a traditional school and a virtual school or program.

STUDENTS ATTENDING TWO BUILDINGS IN DIFFERENT DISTRICTS.

If student is attending a traditional school in one district and a virtual school/program in another district, the traditional school counts minutes first and the virtual school/program is limited to remaining minutes.

For example, if student is counted for 200 minutes at the traditional school, the virtual school/program is limited to 160 minutes (360 – 200).

The above statement is true in all cases except when an agreement to some other split of minutes has been signed by both districts. These agreements must be signed by the superintendents of both

districts and must not reduce the number of minutes claimed for the purpose of ensuring that either the virtual school is funded at 1.0 FTE or that the traditional school is funded for 1.0 FTE regular enrollment for a student with an IEP.

If student is attending two traditional schools or two virtual schools/programs, the districts need to have an agreement on the minutes (FTE) that each school will count.

Homebound Instruction

A student who is unable to physically attend school may still be counted if Homebound Instruction is provided. For a student with an IEP, this placement and the needed instruction and services must be indicated in the student's individualized education program (IEP). For a student without an IEP, **a licensed teacher is required to provide services to the student.** For a student with an IEP, a licensed teacher is required to be the teacher of record for the student. The district must document date and subject(s) for which instruction and, for a student with an IEP, special education and related services are provided. Only sending homework to a homebound or hospitalized student does not fulfill the requirements to be counted for funding. See Note below.

MINUTES ENROLLED is computed as if the student attended in person those classes documented by the homebound instructor.

IF THE STUDENT HAS AN IEP, the district need only show that the student has received special education and related services in a homebound placement.

Note: Homebound instruction is different from a student attending through remote learning. For a student without an IEP, a licensed teacher must provide *in-person* instruction to the homebound student and minutes enrolled are based on the actual in-person instruction minutes provided. For a student with an IEP, all special education legal requirements regarding service providers and licensed teachers apply in the homebound setting and the IEP Team may choose the method of providing services to meet the needs of the individual child.

In contrast, remote learning must approximate the learning experience that would have taken place in the classroom had the student been able to physically attend on a full-time basis and the student's local teacher or teachers must make daily meaningful contact by either a telephone call or interactive video conference call. If such services will exceed the 40-hour remote learning limit, then the local board must decide whether to allow the student to temporarily attend through remote learning.

Military Second Count

If the enrollment of "Military Dependent" students on February 20 who were not counted by the district on September 20, is 25 FTE or an FTE equal to or greater than 1% of the current year September 20 enrollment (excluding virtual students), then those military dependent students enrolled and attending on February 20 that were not included in the September 20 count will be added to the district's enrollment.

February 20 will be treated like September 20 for enrollment purposes, and will include enrollment and all weighted items assigned to these students. The attendance window will run from February 1 to March 4. If February 20 falls on a weekend, the count day moves to the next school day in a similar fashion as the September 20 count day.

Note: The military second count does not apply to students attending a virtual school or program.



KIDS data is collected on students with the MILT collection which closes on or about March 10 of each year.

Age requirements for Preschool, Kindergarten and Grade 1 are the same as with the September count.

Students counted on February 20 are eligible for all weightings just as students counted on September 20.

*Auditors will take caution in scheduling districts **after March 10** when the districts are known to qualify for the second count and do the same for districts within 30 miles of Forts Riley or Leavenworth.*

Concurrent High School Enrollment

Students attending both a high school and a post-secondary school need to use a daily average time that includes the time at both attendance centers.

CAUTION: Some college classes do not meet every day. Use the guidance shown under a modified block schedule to determine average daily minutes.

If colleges do not take attendance and supply the high school with daily attendance records, the high school must take attendance. A sample of a Class Attendance Log is available under the "Forms and Documents" section on KSDE's [Fiscal Auditing webpage](#) for schools to use to verify attendance at the college or technical school.



KIDS Data Field D26 – Concurrent High School Enrollment

- 0 = None
- 1 = Any Kansas Board of Regents approved and funded CTE course at a Technical College or Community College
- 2 = Community College
- 3 = State University
- 4 = Private College or Other Postsecondary
- 5 = High school CTE program **not on the same campus, therefore requires enough travel time to reduce student minutes enrolled below the full-time threshold of 360 minutes**

Additional requirements for concurrent high school enrollment:

1. Each student is of sophomore, junior or senior status (10th, 11th or 12th grade) as designated by the unified school district.

2. Each student has the permission of his/her high school principal to enroll. (Sample form available on website). The form is to be filled out for each student, signed by the high school principal, and kept on file in the student's postsecondary education institution file. This permission form must be provided to the Kansas State Board of Regents (KBOR) auditors during the college's annual fiscal audit.
3. The course is a bona fide college course, approved by the KBOR, taught with the same requirements and rigor as any other college course.
4. The college and unified school district have a cooperative agreement to allow such enrollment as required by law.
5. The college provides verification of attendance from the start of school to October 4.
6. Only students enrolled for college credit can be carried on the class roster.

Kansas Academy of Math and Science (KAMS)

The Kansas Academy of Math and Science (KAMS) is a residential program open to high school students who are academically talented in science and mathematics. The program is hosted by Fort Hays State University. Students enrolled and attending KAMS will be reported by their home district, who is responsible to submit KIDS records for these students.

These students will not be included in the adjusted enrollment of the district. These students are not eligible for any weightings and are not included in the calculation for the district's Local Option Budget (LOB).



To correctly submit a KAMS student on an ENRL submission:

- D2 – Accountability School, the building number of the high school where the student would normally have attended within the district.
- D15 – Funding School, must be the district office building number.
- D16 – Attendance School, must be 9100 (Fort Hays State University)
- D25 – Minutes Enrolled, should be 300.
- D26 – Concurrent High School Enrollment, must be 3 (State University).

Juvenile Detention Centers

A pupil confined in and receiving educational services at a Juvenile Detention Center (JDC) shall not be counted in the regular enrollment of a district *for funding purposes*. JDCs are funded separately, receiving double funding, and have three count dates. For information on submitting KIDS-related data for students at a JDC please refer to the Juvenile Detention Center Audit Guide available on KSDE's [Fiscal Auditing webpage](#) and the [Guidelines for KIDS Reporting: Students Attending Other Education Placements](#).

Scenario: Student is enrolled in district 888, and was absent from district 888 on September 20, however, did attend on September 15 and September 30 fulfilling the attendance rule. On September 16, the student was arrested and placed at the JDC in district 999 and received educational services at the JDC on September 20.

Question: *For funding purposes*, can the student be included in the enrollment of district 888?

Answer: No. The student was enrolled and attending a JDC on September 20 in district 999. *For funding purposes*, district 999 will claim the student in the count of their JDC on September 20. However, *until the student is adjudicated*, the Accountability School should be the school building number at district 888 where the student normally would have attended. *Once adjudicated*, district 999 should report the Accountability School as the school building number the student would normally have attended at district 999.

Psychiatric Residential Treatment Facilities

Districts that house a Psychiatric Residential Treatment Facility (PRTF) have the option to count the students under the JDC rules or as a regular student.

PRTFs are designated by the Kansas Department for Children and Families (DCF), and are assigned a bed limit. For those districts that choose the JDC option, they are limited to the number of students equal to the bed limit set by DCF. If the facility has students in excess of the bed limit, those students can be claimed as regular students.

For those districts choosing to not use JDC counting, the students will be counted as regular students, with the same enrollment rules and all weightings are available to the district.

Out-of-state Students

Students who are not Kansas residents (Out-of-state students) can be counted as regular enrollment for a district as follows:

- 2018-19 as 1.0 FTE
- 2019-20 as 0.75 FTE*
- 2020-21 as 0.75 FTE*
- 2021-22 and thereafter as 0.50 FTE*

*Out-of-state students whose parents or legal guardians are employed by the district where the student is enrolled or who were enrolled in a public school in Kansas during 2016-17 and who attended public school in Kansas during the immediate preceding school year will continue to be counted as 1.0 FTE. (K.S.A. 72-5132). However, out-of-state students are excluded from enrollment counts of a virtual school or program. (K.S.A. 72-3715(f)).

Foreign Exchange Students

Foreign exchange students can only be counted if they are enrolled for at least the equivalent of one semester or two quarters (558 hours). Students who have graduated from high school in their home country cannot be enrolled.

Documentation of 558 hours of instruction will be required at audit.

Work-Based Learning / Work Based Learning Experience

Work-Based Learning is a career preparation opportunity for regularly enrolled students who want to gain work experience in an area or field that is directly related to a course the student is currently enrolled in or has taken.

Here is a summary of the three requirements that must be in place before a student may be counted for up to two hours of daily attendance while participating in a work-based learning experience:

- the work is directly related to a course the student is currently enrolled in or has taken
- work-based learning agreement is in place and on file at the school and workplace
- work log/timesheets/attendance hours are regularly maintained

Below, is more detail about each requirement.

“Directly related” means the work-based learning experience has academic, employability, and occupational job performance competencies that are related to a course the student is currently taking or has taken. A student’s Work-Based Learning experience could be related to a Career Technical Education (CTE) course or regular course (Non-CTE course) a student is currently enrolled in or has taken. Here are the enrollment and attendance-related criteria for each:

Work-Based Learning CTE experiences: The student must have been enrolled, and/or be currently enrolled, in a technical and/ or application-level course(s) (one credit) in the pathway related to the career experience. (Not enrolled solely in the introductory level course.) If the Work-Based Learning experience is linked to a CTE course approved for extra funding (.5 funding) under the Pathways process, a maximum of 2.0 hours Work-Based Learning experience will count toward the student’s attendance but only 1.0 hour will count toward CTE (.5) weighted funding.

Work-Based Learning Non-CTE experiences: To count a student’s non-CTE-related Work-Based Learning experience toward school attendance time, the Work-Based Learning experience must directly relate to a course the student is currently enrolled in or has taken. This means the work-based learning experience has academic, employability skills and occupational job performance competencies that are related to a course the student is currently taking or has taken. State funding for non-CTE work-based experience shall be based on a one to two ratio and is limited to the time in the related class with a maximum of two hours work experience per related class. For example, one

hour of classroom instruction to two hours of work experience (per year). The combination of classroom and Work-Based Learning experience may not exceed 1.0 FTE for state funding purposes.

Regardless of whether the Work-Based Learning experience is related to a CTE or non-CTE course, the following additional criteria must be met:

- **Work-Based Learning Agreement:** The student must have an up-to-date learning agreement in place and on file at the school (it should be included as part of the student's Individual Plan of Study file (IPS)/portfolio), as well as a copy at the workplace. The agreement must be signed by the student, the student's parent/guardian, the teacher of record, the school's Work-Based Learning coordinator (if applicable), and the work-site supervisor or adult mentor. A suggested agreement is shown starting on page 11 of KSDE's [Kansas Work-Based Learning: Personalized Learning Plan Guidance Document](#). Please keep in mind the agreement is not simply having a liability agreement on file.
- **Work log/timesheets/attendance hours:** For the duration of the student's Work-Based Learning experience, a work log or timesheet must be maintained and regularly signed by the student's worksite supervisor or, only as appropriate, by the school's Work-Based Learning coordinator. For KSDE audit purposes, the work log/timesheet must be made available at the time of audit and must include documentation of daily time worked by the student from the beginning of the school year through October 4th. In addition, student work logs are required to be submitted to the district weekly throughout the duration of the student's Work-Based Learning experience.

Audit Requirements

KSDE auditors must verify the following items related to a student's Work-Based Learning attendance:

- *Work-Based Learning agreement.*
- *Attendance records/work log/timesheets (from beginning of school through October 4th).*
- *Work must be directly related to a course the student is currently taking or has taken.*
- *Verify record of weekly meeting with Work-Based Learning teacher/coordinator and student.*

KSDE will make the final determination on any disputed Work-Based Learning experience and whether it relates to course. If a district is planning to offer Work-Based Learning experiences, we recommend contacting KSDE at 785-296-4976.

Preschool-Aged At-Risk (formerly: 4-Year-Old At-Risk or State PreK)

Remember: **Preschool-Aged At-Risk includes 3 and 4-year-old students who meet one qualifying criteria.**

For funding purposes:

- 3-year-old at-risk students will be shown as KIDS **grade level 33.**
- 4-year-old at-risk students will be shown as KIDS grade level 04.

To claim students as **Preschool-Aged At-Risk (4-year-old at-risk - KIDS grade level 04 and 3-year-old – at-risk KIDS grade level 33)** the following must be in place:

- A. District has an approved **Preschool-Aged At-Risk** (formerly known as **4-Year-Old at-risk**) program. **If you are not sure whether your school has an approved Preschool-Aged At-Risk program for 2022-23, please contact the Early Childhood team at KSDE at 785-296-6602.**
- B. Student must be three or four years old on or before August 31 of current school year; **3-year-old at-risk (KIDS grade level 33) and** 4-year-old at-risk students (KIDS grade level 04) will be funded for the 2022-23 school year. (As of November 2021, KSDE determined 3-year-olds at-risk will be funded beginning in the 2021-22 school year **and onward.**)
- C. Student must not be of Kindergarten age (five years old on or before August 31).
- D. Student must *not* also be receiving special education-funded services.
- E. Student must meet at least one qualifying criteria listed below.

Qualifying Criteria:

1. **Poverty.** Student qualifies for free meals under the National School Lunch Program.
2. **Single Parent Family.** Custodial parent is unmarried on the first day of school.
3. **Department for Children and Families (DCF) referral.** Reason for referral must describe the need for the child to attend the Preschool-aged At-Risk program and be documented and signed by the DCF agent.
4. **Teen Parent.** At least one parent was a teenager when the child was born.
5. **Parent Diploma.** At least one parent is lacking a high school diploma or GED on the first day of school.
6. **Limited English Proficiency.** Student qualifies for bilingual weighting and ESOL services must be provided.
7. **Developmentally or academically delayed based on validated assessments.** Lower than expected developmental progress in at least one of the following areas:
 - a. Cognitive Development
 - b. Physical Development
 - c. Communication/literacy
 - d. Social-emotional/behavior
 - e. Adaptive behavior/self help skills

See clarifying note below for item #7.

8. **Child qualifying for migrant status.** Copy of Certificate of Eligibility must be on file.
9. **Homeless:** Student qualifies as homeless on count day as determined by local educational liaison.

Note on Item #7 above: Based on appropriate and valid assessment results, the developmental progress of the child has been determined by a trained professional to be lower than typically expected for his/her chronological age, yet above what would be considered eligible for special education services (based on the procedural manual and guidance materials of specific assessment instruments). Scores that fall at or below the 40th percentile indicate 'at-risk'.

FTE is 0.5 for funded **Preschool-Aged At-Risk students. 3-year-old at-risk (KIDS grade level 33) and** 4-year-old at-risk (KIDS grade level 04) will be funded for the 2022-23 school year. As of November 2021, KSDE determined students who are 3-year-old at-risk will also be funded for 2021-22 and onward. For funding purposes, they will be shown as KIDS **grade level 33.**

Audit Requirements

Auditors must verify the following items in regard to *Preschool-Aged At-Risk* students.

- The district must have a KSDE-approved *Preschool-Aged At-Risk* program.
- Students meet the enrolled and attending provisions.
- Each student must be three or four years old on or before August 31 of the current school year.
- **3-year-old at-risk (KIDS grade level 33) and 4-year-old at-risk (KIDS grade level 04) will be funded.**
- Verify documentation for each child's eligibility for the *Preschool-Aged At-Risk* program.

Limiting Remote Learning

As passed during the 2021 Legislative Session, K.S.A. 72-5180 states that:

- Schools may provide up to 40 total hours of remote learning for any student. This could allow a school to be temporarily closed to on-site learning due to weather, gas line leaks, etc., but students may continue to attend through remote learning *if it approximates the learning experience that would have taken place in the classroom.* (See *Audit Requirements*, page 30.)
- no district may provide more than a total of 40 hours of remote learning for any student, unless:
 - an individual student cannot reasonably attend in person due to illness, medical condition, injury or any other extraordinary circumstance and the local school board authorized the student to *temporarily attend* through remote learning in excess of 40 hours or
 - due to a disaster, the state board of education authorized the school district to provide remote learning in excess of 40 hours and up to a total of 240 hours because the district could not reasonably adjust its schedule to comply with state law.

To be clear, state law *limits* remote learning.

Any enrolled student's remote learning attendance must be supported by the following documentation:

- **enrollment** - the student was enrolled on count day of the current school year.
- **daily meaningful contact** - a daily log maintained by the student's school documenting that the student's local teacher or teachers made daily meaningful contact (by either a telephone call or interactive video conference call) with each student not for the sole purpose of taking daily attendance, but for the purpose of providing instruction and support and to ensure that the academic progress of the student was supported and monitored daily. (Note: *if your district is live-streaming classes to students attending through remote learning, there is no need for the district to maintain a separate daily contact log because student attendance should be taken as normal by each local teacher during each live-streaming class session(s) attended by such students.*)
- (if more than 40 hours) the local school board's authorization for **temporary** attendance through remote learning. Note: The local board's authorization must detail the reason-the extraordinary circumstance (illness, medical condition, injury or other extraordinary circumstance) the student cannot reasonably attend in person and must include the start and end dates for such attendance and whether the student was authorized to attend part-time or full-time through remote learning.

Funding: For any student attending as a remote learner for more than 40 total hours without either local board or state board approval, funding will be limited to \$5,000. Also, funding will not be provided for such students attending through remote learning part-time; only the portion attended in-person will be funded.

Any remote learning provided must approximate the learning experience that would have taken place in the classroom: In sum, the above-listed enrollment and attendance criteria are to ensure that, when allowed to be provided, remote learning curriculum and instruction are prepared, provided and supervised by local teachers of the school district so that the student's learning experience, despite not being able to physically attend, approximates the learning experience that would have taken place in the classroom.

A student attending through remote learning is not simply receiving virtual curriculum and instruction purchased and made available to the student and paired with a daily call from a local teacher to the student. Nor is it simply sending homework to a homebound or hospitalized student.

Audit Requirements

Auditors must verify the following items in regard to any student attending through remote learning:

- *the district maintained and provided a list of any and all students attending through remote learning, regardless if the student's attendance was more or less than a total of 40 hours and regardless if approved by the local board.* The list will be by individual student, and will include total hours and the specific calendar days each such student attended through remote learning and whether such attendance was full-time or part-time. List will be requested at audit and by KSDE as needed:

For 2022-23, districts will provide two (2) Remote Learning Reports to KSDE:

1. a Report at the end of the first semester and
2. a Report at the end of second semester

- *that such student was enrolled on count day of the current school year.*
- *that the student's school maintained and provided a daily log documenting that the student's local teacher or teachers made daily meaningful contact (by either a telephone call or interactive video conference call) with each student not for the sole purpose of taking daily attendance, but for the purpose of providing instruction and support and to ensure that the academic progress of the student was supported and monitored daily.* List will be requested at audit and by KSDE as needed.

(Note: if your district is live-streaming classes to students attending through remote learning, there is no need for the district to maintain a separate daily contact log because student attendance should be taken as normal by each local teacher during each live-streaming class session(s) attended by such students.)

- *(if more than 40 hours) the local school board's authorization for temporary attendance through remote learning.* Note: The local board's authorization must detail the reason-the extraordinary circumstance (illness, medical condition, injury or other extraordinary circumstance) the student cannot reasonably attend in person and must include the start and end dates of such temporary attendance and whether the student was authorized to attend part-time or full-time through remote learning.

Frequently-asked-questions (FAQs)** related to students attending through remote learning 2022-23:

- Is it 40 consecutive (one day after another) total hours? *No. It is 40 total hours for the school year.*
- About how many schools days account for a total of 40 hours, for a typical school? *5 to 6 days*

**For these and answers to other FAQs related to remote learning 2022-23, please go to the [Fiscal Auditing webpage](#) and review the document "FAQs – Limiting Remote Learning 2022-23."

Section below is for KSDE Auditors - Audit Requirements for Enrollment

All schools within a district must be audited except for the six largest districts below:

- USD 229 – Blue Valley
- USD 233 – Olathe
- USD 259 – Wichita
- USD 500 – Kansas City
- USD 501 – Topeka
- USD 512 – Shawnee Mission

In the districts listed above enrollment shall be audited in all high schools, all special schools, a minimum of 50% of middle schools or junior high schools, and a minimum of 33% of elementary schools.

Fiscal Auditing will determine which schools will be audited each fiscal year. If it is determined during the audit that schools not originally selected require auditing, these schools should be ADDED to the list of audited schools.

The following items MUST be verified during the audit of each school district:

- Enrollment Headcount and FTE
 - All students meet the "enrolled and attending" provision.
 - All students are counted in the correct grade level.
 - All part-time student's FTE (minutes enrolled) are reported and calculated correctly.
 - All Kindergarten, Preschool Special Education and first grade students meet age requirements.
 - Check duplicate list and make appropriate audit exceptions.
 - Check virtual school students and verify all are Kansas residents.
 - **Verify that students attending an alternative school or program have been identified correctly.**
 - Verify that virtual school students have been identified correctly.
-

Weightings

Introduction: The Kansas School Equity and Enhancement Act includes specific provisions for weighted enrollments, including but not limited to at-risk student weighting, high density at-risk, bilingual, career technical education, and transportation weighting. (K.S.A. 72-5131).

Substantive changes to weighted enrollment-related information are shown in **yellow**.

At-Risk Student Weighting

For the 2022-23 school year, schools must make available and resume processing National School Lunch Program meal applications from households.

Making the application available timely and processing it timely ensures that eligible students receive free or reduced-price meals and that your district receives the appropriate amount of State At-Risk student weighting for 2022-23. The KSDE Household Economic Surveys from 2021-22 and 2022-23 cannot be used to qualify students for free and reduced-price meals for 2022-23.

State At-Risk student weighting is calculated by taking the district's total number of free lunch students multiplied by the at-risk weighting factor, currently 0.484, and rounded to one decimal place.

How free lunch enrollment will be calculated for 2022-23:

If no military enrollment, then:

September 20, 2022 headcount of students claimed as FREE.

If military enrollment, then:

September 20, 2022 headcount of students claimed as FREE plus the February 20, 2023 estimated headcount of students claimed as FREE.

A student can be included in the FREE lunch headcount/list of students eligible for state at-risk student weighting by any of the following methods:

- have on file an income eligibility form showing income. For the 2022-23 school year, schools must make available and resume processing National School Lunch Program applications from households. A school official, having reviewed the application, should sign it and mark the category to which the student belongs. The student may qualify for Free, Reduced or Paid meals. Only Free meal eligibility qualifies for state at-risk student weighting.
- the student is included on the Direct Certification list. New for 2022-23: children eligible for free (MED-F) or reduced-price meals (MED-R) due to Medicaid are included on the Direct Certification list. However, only Medicaid Free (MED-F) qualifies for state at-risk student weighting.

A Medicaid number submitted by a household on a paper or online application cannot be used to certify students for free or reduced-price meals. Not all Medicaid programs meet Child Nutrition Program Eligibility Guidelines.

- carryover of income eligibility forms and direct certifications. Carryover is good for 30 operating days (when meals are served) or when a new application is submitted, **whichever comes first**. *Note: USDA regulations require School Nutrition Program applications be provided at enrollment and that applications be determined promptly.* Carryover applies to any method of identifying students, except the KSDE Household Economic Survey which cannot be used for carryover for 2022-23.

It is important to note the following about carryover eligibility for 2022-23:

- For 2022-23 school year, the KSDE Household Economic Survey from 2021-22 and 2022-23 cannot be used to qualify students for free and reduced-price meals.
 - Although not required, schools can carryover eligibility status from the most recent free and reduced-price application eligibility determination or direct certification data for a particular student. To do so, a district would elect USDA Waiver 26, which allows schools to use the most recent free and reduced-price application eligibility determination back to 2019-20 or Direct Certification from 2019-20 or 2020-21.
- school participates in the national school nutrition program as a Provision II school or as a Community Eligible School. All students receive a free meal; however, for at-risk funding purposes, the district must still document which students qualify for free status. (Approved Community Eligibility (CEP) schools should not report 100% students.) Rather, CEP schools should report only students whom are eligible based on a completed KSDE Household Economic Survey form for each student reported. Non-CEP schools do not need to change the way this data has been reported.
 - be included on the district's official migrant count.
 - be included on the district's official homeless list.

The following students are excluded from the count for state at-risk student weighting:

- students enrolled in grades 1 through 12 who attend less than full-time.
- students who on September 20 are 20 years old or older.
- students counted as virtual.
- non-funded preschool students.



KIDS Data Field D33 – Eligibility for National School Lunch Program (School Nutrition Program) and/or State At-Risk weighting. Allowable entries are:

Blank or "0" = Paid, or not eligible

1 = eligible for reduced price lunch per National School Lunch Program Application or Direct Certification, **including Direct Certification with Medicaid**

2 = eligible for free lunch per National School Lunch Program or Direct Certification, **including Direct Certification with Medicaid**

3 = eligible for reduced price lunch per KSDE Household Economic Survey

4 = eligible for free lunch per KSDE Household Economic Survey

COMMUNITY ELIGIBLE PROVISION (CEP) SCHOOLS.

The Community Eligible Provision (CEP) schools option of the National School Lunch Program provides for all students in a school to receive free lunches if the school meets qualifying conditions. If a school decides to use the Community Eligibility Provision, the State At-Risk student weighting count will still be

determined based on those students who qualify as “free” by way of direct certification, the Application for Free and Reduced Price meals or by completing the KSDE Household Economic Survey.

CHANGES DUE TO VERIFICATION.

School Lunch programs are required to verify 3% of income eligibility forms. Schools/programs that do not offer lunch service and use the KSDE Household Economic Survey (state at-risk application) to identify students eligible for at-risk student weighting must verify 3% of this population as well. This verification process must be completed by November 15 and changes reported to KSDE’s Child Nutrition and Wellness team by December 15. KSDE auditors will be asking the districts for the list of student’s whose income forms were verified. If, during the verification process, a student(s) eligibility changed, by state law said change is retro-active to the September 20 count.

Families that have been denied benefits due to verification can re-apply. If they re-apply on or before January 14th, the student’s new status is to be reported. For districts that were audited prior to the verification process being complete, processing of the audit will be held until the Director of KSDE Fiscal Auditing has requested this information from the district and has made appropriate audit adjustments.

Failure to verify:

- A district that fails to verify 3% of lunch applications will have a 3% reduction of the at-risk count at that district.
- An alternative program that fails to verify 3% of the state at-risk applications will have a 3% reduction of the at-risk count at the school/program.

Audit Requirements

- *Review the required number of applications.*
- *Check verification and make appropriate adjustments. Report total changes on the Overall Audit Summary Tab in the Audit Report.*

High-Density At-Risk Weighting

This weighting factor is based on the district’s free lunch percentage; a calculation of the number of students claimed as free divided by the enrollment headcount (excluding virtual and non-funded preschool students). (The percent should be rounded to two decimals.) The factor is determined by the free lunch percentage for the current (2022-23) year.

High-density at-risk weighting will be calculated for 2022-23 and the greater of the following will be used:

At the district (USD) level:

1. If the free lunch percentage is 35% or more, but less than 50%; then take the number of free lunch students times (the free lunch percentage minus 35%), then times 0.7.
2. If the free lunch percentage is 50% or more, multiply the number of free lunch students times 0.105.

At the building level (will be a sum of all buildings that qualify):

1. If the free lunch percentage is 35% or more, but less than 50%; then take the number of free lunch students times (the free lunch percentage minus 35%), then times 0.7.

2. If the free lunch percentage is 50% or more, multiply the number of free lunch students times 0.105.

High-Density At-Risk weighted funding ends July 1, 2024.

School Facilities Weighting

School Facilities weighting (new facilities weighting) is calculated by taking the student FTE in a new facility times 25% (.25) rounded to one decimal place. The auditor is concerned only with the total student FTE. This is not a KIDS item and is reported directly on the Superintendent's Organizational Report (S066).

Eligibility for new facilities weighting is dependent on the school district having:

1. a 25% Local Option Budget (LOB) and
2. documentation showing the new facility was paid for from bonds authorized on or before 7/1/2015.

(School facilities weighting is also available for new schools built primarily with federal funds on military installations on USD 207 and USD 475.)

To determine the amount of the Local Option Budget, the auditor can take the LOB Base General Fund, multiply the total by 25% (0.25) and check this number against the Supplemental General Fund Budget to determine if the district has budgeted the entire requirement. The weighting is assigned in the year in which operation of a new school facility is commenced and in the next succeeding year.

The intent of the law was to allow two years, so if a school had opened after September 20, 2022, the school would still receive two years funding. For example, if a school was opened on February 1, 2023 (FY23), new facilities weighting would be available on September 20, 2023 (FY24) and September 20, 2025 (FY25).

Generally, a remodeled facility does not meet the definition of "new" facility, however under certain circumstances, a remodel has been allowed for funding. Districts should contact Dale Brungardt, Director of School Finance, dbrungardt@ksde.org or (785) 296-3872 and discuss this issue prior to claiming any remodeled facility.

There are two methods of computing new facilities weighting depending on the following:

- totally new school, or
- addition to an existing school

Note: A calculator is available on KSDE's [Fiscal Auditing webpage](#) under the "Calculators" section and can be used to calculate School Facilities weighting. Instructions for how to use the calculator are included on the "Important Info" tab in the calculator and we kindly suggest starting there first. In addition, below are examples for calculating School Facilities weighting, which varies for new buildings, additions and student grade levels.

New School Building

Method 1 – New School Building

For totally new school building, determine the enrollment FTE for the entire school. Remember that special education preschool students count as 0.5 and be watchful of part-time students and for students who may attend outside the building.

Table 4 New Facilities Funding – New Building		
Grade	Enrollment	FTE
Kindergarten	55	55*
Kindergarten Special Ed.	6	6.0
1	48	48.0
2	52	52.0
3	47	47.0
4	50	50.0
Preschool at-risk 3 and 4-year-olds	5	2.5
Totals	263	260.5
Total FTE times .25		65.1
*count each Kindergarten student based on their enrollment FTE		

The number in the table above that should be reported on the SO66 is 260.5.

New Addition to Existing Building

For schools with new additions, the calculation is based on the average number of students who are attending in the new facility.

Below are three examples of how to determine and compute FTE:

Table 5 computes the student FTE for one room of a new addition.

Table 5 New Facilities Weighting – New Classroom Addition Same Schedule Every Day	
Period	Enrollment
1	12

2	25
3	24
4	0
5	18
6	16
7	21
Total / 7 periods	116
Average in Room	16.6

The calculation is repeated for each new room. The sum of enrollment divided by the number of periods equals the reportable enrollment FTE for new facilities.

New Addition to Existing Building

Table 6 New Facilities Weighting New Classroom Addition Schedule Alternating Every Other Day		
Period	Blue Day	White Day
1	20	14
2	15	18
3	12	22
4	0	15
Total	47	69
Room Total for 2 days		116
Room Total / 8 periods		14.5

Table 6 computes new facilities FTE for each room of the new addition -- if the school operates on a block schedule where every other day is the same.

In **Table 7**, the room has a different schedule every day, therefore, the school will list enrollments for the classroom for the entire week of September 20.

Table 7 New Facilities Weighting – New Classroom Addition Different Daily Schedule Every Day					
Period	Monday	Tuesday	Wednesday	Thursday	Friday
1	21	15	21	15	18
2	16	18	16	17	12
3	18	6	0	9	18
4	18	12	12	0	0
5	21	0	0	12	15

6	17	16	15	21	15
7	26	15	24	23	22
8	15	21	17	0	0
9	6	12	14	18	22
10	8	12	22	21	16
Daily Totals	166	127	141	136	138
Weekly Total	708				
Daily Average	141.6	(708/5)			
Average Enrollment	14.2	(141.6/10)			

Note that any room that has 4-year-old At-Risk or Special Education three and four-year-old students, the number of students should be multiplied by .5. For example, in **Table 7** above if period 1 on Monday was made up of 21 4-year-old at-risk students, then the number of students for that period would be 10.5 (21 X 0.5).

Computing average number of students in a room may be easy for a middle school or high school but becomes very difficult for an elementary school. Care must be taken to account for students pulled out of the new room during the day. In the case of elementary schools, it is very possible that periods will need to be in as small as 5-minute increments.

A calculator is available on KSDE's [Fiscal Auditing webpage](#) under the "Calculators" section and can be used to calculate School Facilities weighting. Instructions for how to use the calculator are included on the "Important Info" tab in the calculator. We kindly suggest starting there first. The calculator includes a template for calculating School Facilities weighting for an elementary school, whether new or an addition.

Virtual students and those students counted in the building enrollment who attend outside the building are NOT eligible for new facilities weighting.

Audit Requirements

- *Auditors must verify that the district has the required 25% LOB.*
- *Re-compute the district's calculation for each new room or building.*
- *Verify that election was held prior to 7-1-2015 (certification from the county election commissioner).*

Bilingual Weighting

Two requirements must be met in order for a student to qualify for bilingual weighting:

1. Student must qualify for services
2. Teacher must be qualified (have the proper license endorsements)

Part I: STUDENT QUALIFICATIONS

There is a three-step process to identify a student eligible for English Learners services.

Step 1:

A language other than English must be indicated on the Home Language Survey. The survey must have included the following four questions:

1. What language did your child first learn to speak/use?
2. What language does your child most often speak/use at home?
3. What language do you most often speak/use with your child?
4. What language do the adults regularly present or living in the home most often speak/use while in presence of the child?

Step 2:

If the Home Language Survey indicates a history of a language other than English is used in the home, the student must be assessed for his/her English proficiency using one of the following assessments (for grades Pre-K through 12)

- The Language Assessment Scales (LAS)/LAS LINKS and Pre-LAS
- The IDEA Proficiency Test (IPT) and Pre IPT
- The Language Proficiency Test Series (LPTS)
- The Kansas English Language Proficiency Assessment – The KELPA–P (for placement)
- ADULT Learners can use either the QIA (Quick Informal Assessment), IPT-Adult, or CASAS (Comprehensive Adult Student Assessment Systems) and TABE (Tests of Adult Basic Education).

Step 3:

If one of the state-approved assessments determines the student to be limited in any domain (listening, speaking, reading, writing, or a composite of the four) of English proficiency then that student is eligible to receive ESOL services from a qualified teacher.

The Home Language Survey is only required the first year a student is new to the district.

If the Building Leadership Team (BLT) or Student Intervention Team (SIT) recommends testing, the student may be assessed for his/her English proficiency using one of the approved assessments. If the student qualifies for services, it is recommended that the school personnel communicate with the family and suggest they fill out a new Home Language Survey confirming that student has a history of a language other than English. Once a student has been identified into the program using the three step process above, the student remains in the program until exited – see below.

There are three ways for a student to exit the English Learners program:

1. A proficient/fluent score on the Kansas English Language Proficiency Assessment (KELPA). All K-12 English Learners must take the KELPA in the spring. Starting in 2017-18, the state criteria to exit a student from an ESOL program is scoring proficient ONE year. For the following year, the district must choose one of two statuses for each student:
 - a. **monitored** – this means the student is not receiving services. The district will not receive bilingual funding for a student on monitored status.
 - b. **transitional** – the district has chosen to provide bilingual services for one year following a proficient KELPA. During this year, service must be provided. The district will receive bilingual funding for a transitional student only if services are provided.
2. BLT or SIT recommends that the student be exited from ESOL services after one year, due to reasons that are NOT a result limited English proficiency, but that are noted on a student's IEP.
3. Parents withdraw their child from an ESOL program.

Part II: TEACHER QUALIFICATIONS

A qualified teacher must have one of the following:

- Holds a Kansas teaching license with an ESOL endorsement on count day;
- Have a Kansas ESOL approved waiver on count day;
- Have a Kansas ESOL provisional license on count day;
- Have one of the following Kansas ~~restricted~~ pre-standard licenses with ESOL endorsement on count day: Visiting International teacher (VIT), Transitional, Interim Alternative, One-year nonrenewable (TN)
- Have an ESOL Endorsement Plan of Study on file at the district office prior to the count day, with courses having begun prior to count day; or
- Have passed the ESOL PRAXIS and have applied to KSDE Teacher Licensure and Accreditation team for endorsement before the official count day.

Teachers assigned to teach the subject ESOL must hold an ESOL endorsement, or hold a waiver or provisional ESOL license or have passed the ESOL PRAXIS and applied to KSDE Teacher Licensure and Accreditation for endorsement.

ESOL Endorsement Plan of Study

A signed agreement with the district showing that the teacher will complete all ESOL endorsement coursework and obtain the Kansas ESOL endorsement within three years. The three year time line begins the first day of the first class on the plan of study.

Teachers must make ANNUAL progress toward completion. Teachers must complete at least one course each 12-month period and must receive a passing score of 149 or higher on the PRAXIS, and apply for/receive the ESOL endorsement from TLA within three years from the date they first began the endorsement program. For audit, provide documentation from the college showing the courses completed and claimed on the ESOL Endorsement Plan of Study.

For the 2022-23 school year, annual progress will be fulfilled if the teacher has taken a class in any of the following college semesters:

- Spring 2022
- Summer 2022
- Fall 2022
- Spring 2023

The plan of study will follow the teacher. If a teacher begins the plan in one district and then obtains a job in a different district, the plan is still good as long as the three year limit has not been reached.

If the endorsement is not yet in the teacher's/district's possession on the count day, a record that the teacher has applied for the KSDE ESOL endorsement prior to the count day must be on file in the district office.

PARAPROFESSIONAL TIME

A paraprofessional who is providing services to an EL must be under the direct supervision of an ESOL qualified teacher as described above.

The supervising teacher must not supervise more than five paraprofessionals per year.

Paraprofessionals must not be:

- Solely responsible for ESOL instructional or related service;
- Responsible for selecting, programming, or prescribing educational activities or materials for ELs without the supervision and guidance of the supervising teacher;
- Solely responsible for preparing lesson plans or initiating original concept instruction; or
- Used as substitute ESOL teachers, unless they hold the appropriate Kansas licensure.

The supervising teacher meeting the criteria and the paraprofessional must work in close and frequent proximity. In cases where the paraprofessional is not assigned to the same classroom as the teacher, the supervising teacher and paraprofessional must be in close proximity to one another and frequent and productive meetings between the two individuals must occur. "Close proximity" is defined as being in an adjoining or adjacent building or structure. "Frequent and productive" means that the paraprofessional and the teacher are meeting at least once per week to review: lesson plans, instructional strategies, evaluation techniques, and weekly student progress/challenges. Documentation that such meetings are occurring, including brief details about the instruction provided and student progress/challenges must be kept on file and state auditors may verify that such frequent and productive meetings are occurring.

BILINGUAL/ESOL MINUTES REPORTED in KIDS



KIDS Data Field D44 – ESOL/Bilingual Student Contact Minutes

The number of minutes reported in KIDS for Bilingual Students (now known as English Learners) will be based on the amount of service provided to the student on September 20.

A calculator is available on KSDE's [Fiscal Auditing webpage](#) under the "Calculators" section and can be used to calculate ESOL/Bilingual weighting. Instructions for how to use the calculator are included on the "Important Info" tab in the calculator.

If the student is attending a regularly scheduled (same schedule every day) English Learners class, report the total minutes the student is in the class or classes, not including passing periods. If the school operates on a block schedule or modified block schedule the minutes reported would be the average number of minutes per day of bilingual/ESOL (English for Speakers of Other Languages)/service.

If the student receives pull out services or a *different* amount of service each day, total the minutes for the five school days for the week that includes the count day and divide by five.

If a teacher and para are working with the same student during the same period of time, the para time is not allowed.

Students in grades K-12 are limited to 360 minutes. Students in preschool are limited to 180 minutes.

COMPUTING BILINGUAL WEIGHTING

Districts will receive bilingual weighting based on FTE enrollment x 0.395 or English Learner headcount x 0.185, whichever is higher. This is not an option that districts will choose; all districts will report total contact minutes for the week of September 20 and then the weighting will be determined at the state level.

For 2022-23 bilingual weighted funding will be based on the greater of the following:

1. **Bilingual FTE times 0.395:** The FTE calculation will be based on English Learner minutes reported in KIDS and calculated as before. Total minutes for the five school days (from the week that includes count day) and divide by 5 to get minutes per day, then divide by 60 to get contact hours, then divide by 6 to get student FTE. The resulting FTE is taken times 0.395 and rounded one decimal place *or*
2. **English Learners headcount times 0.185:** This is the total head count of students enrolled in an approved English Learner program x 0.185 and rounded one decimal place.

Audit Requirements

- *Auditors must verify the following:*
- *Teachers have an ESOL endorsement, or if on “Plan of Study,” have made annual progress and have not exceeded the three-year limitation.*
- *That students qualify for the program; this includes checking for home language surveys and test results.*
- *That no one student has exceeded 360 minutes of English Learner services (180 minutes for Special Education preschool or preschool-aged at-risk (3 and 4-year-old at risk)).*
- *For each student, check KELPA score for one year and if the district chose the option of placing a student on transitional status for one year, then also check whether services were provided during the transitional year.*

Career Technical Education (CTE) Weighting

Classes eligible for extra (.5) funding **must be approved by KSDE’s Career and Technical Education (CTE) team under the Pathways process.** Within Pathways, the course code for each class offered at the high school must match the Pathways approved course code.

The district must maintain a September 20 roster for each class approved for additional funding. The roster must have the exact course code as approved on the Pathways list. When a class includes both high-school-credit only students and dual-credit students, two separate rosters are needed to clearly show which students are taking the course for high school credit only and which students are currently taking or planning to take the course for dual credit. Further, when mapping courses in KSDE’s Kansas Course Code Management System (KCCMS), “L” should be used when mapping Excel in CTE/Kansas Board of Regents-funded courses and “F” should be designated on the course when students take the course solely for high school credit.

Classes taken at a Technical College or Community College are **no longer eligible for .5 funding.** Those classes are funded directly to the college by the Kansas Board of Regents. As noted above, such courses should be mapped with “L” in the KCCMS.



Career and Technical Education Contact Minutes – D45 in KIDS

Minutes are reported in KIDS for each student who is enrolled and attending an approved class.

All calculations for minutes are rounded to whole minutes. For example: $42.2 = 42$, $42.5 = 43$, $42.8 = 43$.

The method of determining minutes depends on the type of schedule the high school has.

All examples below use the sample schedules found on pages 8-9 of this handbook and a flex-module schedule example is also included.

Method 1 – Same schedule every day

Use the number of minutes the class is in session for one day.

Example 1:

Student A attends only one approved class during period 1.

Minutes reported in KIDS = 52.

Example 2:

Student B attends two approved classes that meet during periods 2 & 3.

Minutes reported in KIDS = 103 ($52+51$).

Method 2 – Block Schedule, every other day

Use the average number of minutes per day.

Example 3:

Student C attends only one approved class during period 1.

Minutes reported in KIDS = 45 ($90 / 2$).

Example 4:

Student D attends two approved classes that meet during periods 2 & 3.

Minutes reported in KIDS = 90 ($90 + 90 = 180 / 2$)

Method 3 – Modified Block Schedule

Use the average number of minutes per day.

Example 5:

Student E attends only one approved class during period 1.

Minutes reported in KIDS = 48 ($50 + 50 + 90 + 50 = 240 / 5 = 48$).

Example 6:

Student F attends two approved classes that meet during periods 2 & 3.

Minutes reported in KIDS = 96 (The average minutes for period 2 = 48, the average minutes for period 3 = 48, thus $48 + 48 = 96$).

Method 4 – Flex module / open modules / open periods schedule

Regardless, you still must calculate the average number of CTE contact minutes per day.

Example 7:

Student G attends one approved CTE class each day. The school uses a “flex” or “open” period schedule. For this CTE course, the student is required to attend a pre-determined, minimum

number of periods each day and the student chooses to use one additional “flex” or “open” period each week to attend the class.

Minutes reported in KIDS for Student G = 36 (The average minutes for periods the student is required to attend the CTE course: $40 + 60 + 20 + 20 + 20 / 5 = 32$) + (The average minimum minutes for any “flex or “open” periods the student also uses to attend the course: $20 / 5 \text{ days} = 4$). So, $32 + 4 = 36$ minutes on average.

Note about flex module / open modules / open periods schedule: In such a schedule, for example, the student likely attends a required minimum # of periods or minutes for the CTE course. In addition, the student may also choose to supplement that class time by use any “flex” or “open” periods to continue to attend the class, to ask the teacher additional questions or work on assignments related to the course. “Flex” or “open” periods are often 20 minutes each and are scattered throughout the day and, in such a student-driven learning experience, and the student can choose how to use the flex/open time periods.

*Regardless, in a flex module / open module schedule, it is important to avoid over-claiming CTE minutes when reporting Career Technical Education Contact minutes in KIDS data field D45. When determining the number of periods a student is required to attend a CTE course approved for extra (.5) Pathway funding it is strongly suggested that the instructor, building principal and or any other appropriate staff meet well in advance of the current school year and agree on the minimum number of periods needed to ensure that a regularly enrolled student is academically successful in *each* CTE course.*

SCHOOLS THAT OPERATE ON A FOUR DAY WEEK

Four day schools usually have a longer school day than traditional five day per week schools. Calculating CTE minutes for these schools is total minutes per week divided by five.

Verifying the number of minutes claimed in KIDS.

A simple method to verify the total minutes shown on the Principal Building Report (PBR) is to use a spreadsheet and list each approved class, the period that class meets, the number of minutes in that period, and the number of students enrolled in the class with a total for each class. An example is shown below. Using the Same Schedule Every Day example from page 8, such a spreadsheet might look like the following:

Table 8 How to Check the Number of CTE Minutes Claimed in KIDS				
Class	Period	Minutes	Enrollment	Total
Accounting I	1	52	10	520
Accounting I	2	52	10	520
Animal Science	2	52	15	780
Plant Science	3	51	15	765
Total				2,585

In this example, if the number of minutes claimed on the Principal Building Report (PBR) is not 2,585, there must be a problem. Look for students on the roster of the classes listed on your spreadsheet and be sure each student has been counted for the correct number of minutes. Note: the PBR is populated using data from KIDS and the data in KIDS is uploaded from your district's local student information system.

For your convenience, a calculator is available on KSDE's [Fiscal Auditing webpage](#) under the "Calculators" section and can be used to calculate total CTE Contact minutes for each course as well as an overall total. Instructions for how to use the calculator are included on the "Important Info" tab in the calculator.

Doubled-up and Nested Classes

Districts need to check the CTE policy on Doubled-up classes (two classes taught during the same period) and Nested Classes (three or more classes taught during the same period) that can be found by clicking here: [Double-up and Nesting CTE Courses Policy](#)

Note:

- **October 15th is the due date for approval to nest CTE courses:** Approval for nesting CTE courses (three or more classes taught during the same period) must be obtained from KSDE by October 15 *each year. This is not a new requirement; just an emphasis on the annual requirement and due date.*
- **No CTE weighting (.5) funding when:** No CTE weighted (.5) funding will be provided when a CTE-funded course is paired/integrated/taught at the same time as a non-CTE/Pathways course. For example, pairing a required class (such as a class that all junior students must take) with a CTE weighted (.5) funding class would result in the CTE course not receiving CTE (.5) weighted funding (even if the course were approved for funding through KSDE's Pathways process). *KSDE's policy to not fund such a combination is not new; this is just a reminder of the KSDE policy still in effect.*

SEMINAR PERIOD

Seminar is a block of time allotted within the school day where students have the opportunity to go to any teacher outside the regular class period and get help. Since CTE teachers are part of the seminar, some seminar time can be added to CTE Contact Minutes. Seminar time is computed separately from class time and reported on the PBR.

To compute "Seminar Minutes" you must first know the average number of minutes per day of the seminar period. This average number of minutes is then divided by the number of classes in a full-time student's schedule and rounded to a whole minute.

Using the Same Schedule Every Day sample on page 8 and if the seminar is during period 6, then 52 is divided by 6 to get 8.666 which is rounded to 9. Next multiply the allowed seminar time (9 min.) by the number of students enrolled in approved classes. This is made simple if you use the same spreadsheet shown above to verify the total minutes.

Total the column with the enrollment in each class (in this case 50) and multiply by allowed seminar time. $50 \times 9 = 450$. On the PBR enter 450 in the seminar minutes section.

Exceptions for counting seminar minutes

Time for Professional Learning Experience (PLE), or In House Training (IHT), are not included in the seminar calculation.

Students who have a class scheduled during the seminar period, or who are not scheduled in the building during seminar period, will not be included in the seminar count.

If the teacher for any approved class has some other class scheduled during the seminar period, or is scheduled out of the building during the seminar period, all of that teacher's technical education class' enrollment will be excluded from the count.

Using the example shown on page 44, if the teacher for the Accounting I classes held in period 1 and 2 is scheduled to teach a class in the Middle School during the period 6 seminar period, the 20 students in those classes are excluded from the seminar count.

Computing FTE

All CTE minutes claimed on individual students plus the seminar minutes reported on the Principal Building Report (PBR) are added together and divided by 60 to get contact hours, contact hours are then divided by 6 and multiplied by the weighting factor (0.5) and rounded to one decimal place.

Calculators are available on KSDE's [Fiscal Auditing webpage](#) under the "Calculators" section. The CTE Contact Minutes Calculator and can be used to calculate total CTE Contact minutes for each course as well as an overall total. Instructions for how to use the calculator are included on the "Important Info" tab in the calculator. If you need help figuring out average daily minutes for each class, start with the calculator called the "Bell Schedule Calculator" and then input the resulting average daily minutes into the CTE Contact Minutes Calculator to calculate total CTE Contact minutes for each course as well as an overall total.

Audit Requirements

- *Using the bell schedule for each high school, the auditor will determine the length of time for each period, if school is on a block schedule, the auditor will determine the average time for each period.*
- *Complete the CTE worksheet in the audit write-up for each high school.*
- *Verify that each class has been approved via the Pathway systems.*
- *Be sure to account for any student for which an individual audit exception has been made.*
- *Verify that all students listed on each class roster supplied by the school are enrolled in the district. (Keep in mind that students on the roster may include out-of-district students receiving special education services, but the students are claimed by another district; these students should not be included in the count.)*
- *Input into the Auditor Application any computed change in contact minutes for each school in both class minutes and seminar time.*

Transportation Weighting

Districts will receive transportation weighting based on costs attributable to providing transportation.

Calculating transportation weighting: Transportation weighting is calculated with a per capita allowance based on a school district's density figure, which is the area of a school district in square miles divided by the number of transported students. (K.S.A. 72-5148) The law also limits the proportion of a school district's State Foundation Aid attributable to the transportation weighting to no more than 110% of a school district's total transportation expenditures for the immediately preceding school year.

Minimum/Maximum level of funding: State law had provided for a statutory minimum level of transportation funding as the amount received in the 2016-17 school year. That statutory minimum expired June 30, 2021. As noted above, the same law limits transportation weighting to no more than 110% of the district's total transportation expenditures for the immediately preceding school year.

Districts receive no funding for transporting out-of-district students.

Audit Requirements (Transportation FTE)

- *Verify that students are not riding a bus paid for from another fund (Special Education).*
- *Homebound students are not included as riding a bus.*
- *Part-time private school children are reported for FTE equal to their enrollment FTE.*

Using a mapping program to help determine home to school building distances for each student claimed for transportation weighting, KSDE auditors will verify whether students claimed for transportation weighting and if needed, drive any routes that are suspect of being less than 2.5 miles.

Virtual Students – Funding

Virtual students 19 and under are funded based on the number of minutes enrolled and are not eligible for any weightings. Virtual students 20 and over will be funded based on credits earned the prior year from July 1 to June 30 (up to a maximum of six credits).

Students identified as a Dropout Diploma Completion Virtual Student for the 2022-23 school year will be funded at \$709 per credit hour, for up to six total credits earned. If the student has been funded as a full-time or part-time virtual student in 2022-23 in error, the following year (2023-24) an audit exception will be made and the student will be funded based on credit earned from July 1, 2022 to June 30, 2023.

Only students attending virtual schools and programs approved by KSDE will be counted.

NOTE: The age related eligibility date for virtual schools and programs does not change year to year; it is always September 20th.

- Virtual students 19 and under are funded based on the number of minutes enrolled and are not eligible for any weightings. (Full-time funded at ~~\$5,000~~ \$5,600, part-time funded at \$1,700 \$2,800 x FTE).
- Dropout Diploma Completion Virtual Students, as outlined in Senate Substitute for House Bill 2567 and effective July 1, 2022, will be funded \$709 per credit earned from July 1, 2022 to June 30, 2022 (up to a maximum of six credits).
- Virtual students 20 and over will be funded \$709 per credit earned from July 1, to June 30 (up to a maximum of six credits).

Virtual students 19 and under must be enrolled and attending in September in order to be counted. (No second count date.)

Virtual students 20 and over - funding for credits earned is available for both semesters:

- Students who are enrolled for 1st semester – submit data on the ENRL records.
- Students who enroll after count window/during a semester – submit an ASGT record in KIDS.

Virtual students 19 and under - if student is attending a traditional school in one district and a virtual school/program in another district the traditional school counts minutes first, the virtual school is limited to remaining minutes. The above statement is true in all cases except when an agreement to some other split of minutes has been signed by both districts. Said agreements must be signed by the superintendents of both districts and must not reduce the number of minutes claimed by the traditional school for the purpose of ensuring the virtual school is funded at 1.0 FTE or vice versa.

Finally, virtual students are not included in the calculation of the district’s Local Option budget (LOB).

Audit Requirements (Virtual)

- Verify credits earned prior year by virtual students age 20 and over.
- Check duplicate list and make appropriate audit exceptions.
- For students 19 and under attending virtually, verify enrollment and attendance minutes.
- For students 19 and under attending virtually, grade levels 14-18 (ninth grade – twelfth grade and nongraded) confirm that for 2022-23, daily attendance records are being taken and maintained.

Low/High Enrollment Weighting

Low/High Enrollment weighting is assigned to districts with enrollment FTE of less than 1,622.0 and High Enrollment weighting is assigned to districts with enrollment of 1,622 or more per K.S.A.72-5149. The weighting is automatically calculated on the SO66 and in the Audit Application using the following formula:

Table 9 Low/High Enrollment Weighting Formula	
Adjusted Enrollment of District	Factor or Formula
0 – 99.9	1.014331

100 – 299.9	$\{([7,337-9.655(E-100)]/3642.4)-1\}$
300-1621.9	$\{([5406-1.2375(E-300)]/3642.4)-1\}$
1,622 and over	.03504

Note: In the above formula, “E” represents total adjusted enrollment of the district

Audit Requirements: None, automatically calculated.

Special Education Weighting

For General Fund purposes, the special education weighting is the current year special education state aid received by the school district divided by the base aid for student excellence (BASE).

For Local Option Budget purposes, special education weighting was intended to give school districts additional spending authority. The Special Education weighting is actually a Local Option Budget (LOB) enhancement allowed by state law. The Local Option Budget is increased by having the district’s special education categorial aid flow through the general fund. Current law allows districts to adopt an LOB based on the greater of:

1. 2022-23 Special Education State Aid
2. 2008-09 Special Education State Aid

Listed below are the select school districts eligible for Ancillary Facilities or Cost of Living weightings.

Ancillary Facilities Weighting

Ancillary school facilities weighting may be assigned to the enrollment of a district only if the district has levied a tax under authority of K.S.A. 72-5158, and remitted the proceeds from such tax to the state treasurer.

Currently, the only districts that qualify for ancillary facilities weighting are:

- USD 229 – Blue Valley
- USD 230 – Spring Hill
- USD 231– Gardner Edgerton
- USD 233 – Olathe

Cost of Living Weighting

Cost of Living weighting is available only to those districts where the average appraised value of single family residences is 25% more than the statewide average appraised value of single family residences for the calendar year preceding the current school year (K.S.A. 72-5159).

For the 2022-23 school year, these school districts are eligible for the weighting but may not have applied for it:

USD 203 Piper... 3.06%	USD 383 Manhattan... 0.38%
USD 229 Blue Valley... 5.00%	USD 385 Andover... 4.63%
USD 230 Spring Hill... 5.00%	USD 416 Louisburg... 3.57%
USD 231 Gardner... 1.77%	USD 437 Auburn-Washburn... 1.04%
USD 232 DeSoto... 5.00%	USD 458 Basehor-Linwood... 3.87%
USD 233 Olathe... 4.67%	USD 464 Tonganoxie... 1.76%
USD 265 Goddard... 0.35%	USD 469 Lansing... 1.51%
USD 266 Maize... 1.41%	USD 491 Eudora... 0.22%
USD 267 Renwick... 0.21%	USD 497 Lawrence... 1.44%
USD 348 Baldwin City... 1.07%	USD 512 Shawnee Mission... 5.00%
USD368 Paola... 1.18%	

To compute Cost of Living Weighting:

Total Estimated Weighted Enrollment not including Cost of Living times the Base Aid for Student Excellence (BASE) times the allowed percentages shown above. This gives you the computed Cost of Living amount. Take the lessor of the computed Cost of Living amount or the Board of Tax Appeals approved amount divided by the BASE gives you the new Cost of Living Weighting.

Audit Requirements:

- *Cost of Living weightings will need to be recalculated after all other portions of the enrollment audit are completed. After audit review, adjust the audit write-up to include the recalculation.*
- *If the district receives either ancillary or cost of living weighting, verify that the FTE assigned to these are included in the Total Estimated Weighted Enrollment of the district (which excludes Special Education).*



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Appendix

There has been some confusion regarding virtual fifth-year seniors and adults and Virtual State Aid for those who are 19 and under and 20 years and over.

To clarify:

- Fifth-year seniors may enroll in virtual schools and programs approved to serve 12th grade students. They may also enroll in virtual schools and programs approved to serve adult students. They can participate with either group of students, but they will in the KIDS system in a grade level based on credits earned, because they do not meet the definition of Adult.
- The definition of adult (which applies to all adult students in the state, virtual and otherwise) is “a general education student who is over the age of 18 AND whose fifth-year has graduated, or any student over the age of 21.” Students who meet this definition will in the KIDS system as grade level Not Graded.
- The terms “fifth-year senior” and “adult” have *nothing* to do with funding. These are terms KSDE uses to denote grade level and position within the graduation cohort.
- Traditional and alternative funding is *not* differentiated based on age. Traditional and alternative students will be funded based on minutes enrolled.
- Virtual funding IS differentiated based on age. Virtual students 19 and under will be funded based on minutes enrolled. Age 19 and under Dropout Diploma Completion Virtual Students, as outlined in Senate Substitute for House Bill 2567 and effective July 1, 2022, will be funded \$709 per credit earned from July 1, 2022 to June 30, 2022 (up to a maximum of six credits). Virtual students 20 and over will be funded based on credits completed.
- The age determination date for virtual funding is always September 20th.
- Virtual schools and programs MAY encounter a disconnect between the terms “12th grade student” and “fifth-year senior” and the way that these students will be funded based on age. There may be some 12th grade students who are 20 and over and are funded based on credits completed. There may be some fifth-year seniors who are 19 and under and are funded on minutes enrolled. Virtual schools and programs will need to pay close attention to this possibility.
- KSDE encourages virtual schools and programs NOT to set enrollment criteria based on age, but rather on grade level and to just be prepared for students that overlap the ‘19 and under’ and ‘20 and over’ funding categories.