

Enrollment Handbook

2026-27 School Year

Count Date: Monday, September 21, 2026



KSDE FISCAL AUDITING
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 2026-27 school year. Substantive changes are shown in yellow.

A couple important items to note:

October 10 - last date to submit student enrollment: As required by state law, each year districts must certify and report total student enrollment to the state board by no later than October 10.

For the 2026-2027 school year, KIDS will remain the official data source for school funding purposes. However, districts should plan to submit enrollment (ENRL) data to both KIDS and to the Kansas Education Data System (KEDS). KEDS is the new statewide longitudinal data system that will help automate student data collection and eventually replace KIDS. For the 2026-2027 school year, both KIDS and KEDS will run in parallel.

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 2026-27, the BASE is \$5,778. Student enrollment counts will be collected as of September 21, 2026.

The 2026-27 school year count date is Monday, September 21
If the 20th is not a school day, such as a weekend, count day moves to the first school day following the 20th.

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' 284 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, at-risk student weighting, high density at-risk 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.



Currently, 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.

October 10 - last date to submit student enrollment: As required by state law, each year districts must certify and report total student enrollment to the state board by no later than October 10. For the current year, enrollment data may be provided to KSDE as soon as the day after count day, Tuesday, September 22.

Adjusted Full-Time Equivalent Enrollment

How adjusted full-time equivalent enrollment will be calculated for 2026-27:

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

1. current year, September 21, 2026, *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. preceding year, September 22, 2025, *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.

If district has a military student and received federal impact aid in preceding year, then the greater of:

1. current year, September 21, 2026 *audited* full-time equivalent (FTE) number of students regularly enrolled *plus* the February 22, 2027 *estimated* FTE, not including preschool-aged at-risk (3 and 4-year-old at-risk) and virtual, or
2. preceding year, September 22, 2025 *audited* FTE number of students regularly enrolled *plus* the February 20, 2026 *audited* FTE, not including preschool-aged at-risk (3 and 4-year-old at-risk) and virtual, or

Note: for military/federal impact aid-related districts only, if preceding year enrollment (2025-26) decreased from second preceding year enrollment (2024-25), then the greater of 1, 2, (above) or 3 (below):

3. average number of FTE students regularly enrolled in the district for three years; the prior school year, second preceding school year, and third preceding school year; 2025-26, 2024-25, 2023-24 *audited* September 20 FTE (including February 20 *audited* military student FTE for all three years), 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 (2026-27) preschool-aged at-risk (3 and 4-year-old at-risk), including September 21, 2026, and (if qualified for military second count) February 22, 2027. [Note: if item 3 listed above is used to calculate total adjusted enrollment, then preceding year 3 and 4-year-old at-risk is included rather than current year.]

Note: To be regularly enrolled, according to 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 Count Day, September 21:** The student can still be counted if the student is enrolled on September 21 and attends at least once prior to September 21 AND once after September 21, but it must be before October 4.
2. **No school on Count Day:** If school is not in session, for example because Count Day falls on a weekend, students are counted on the first school day following September 20. (For 2026-27, Count Day is Monday, September 21, 2026.) Please avoid scheduling professional/staff development/in-service training on count day (per Superintendent Organization Report User Guidance).
3. **Virtual Schools or Programs:** A two-day attendance rule applies, and related documentation is required for students aged 19 and younger who attend 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 pages 20-22 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 15.

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

- enrollment records
- 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 **D24 - 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 program (if applicable) and calculated separately from *individual student* attendance minutes. For help, see and follow the School Term Audit Guide on KSDE [Fiscal Auditing webpage](#). Time should be tracked for each attendance building or program (if applicable). For example, a virtual or alternative school or program must also maintain a school term log per year. For approved Kansas Preschool Programs, please also remember to maintain one (1) log for each approved program, including a log for each a.m. and p.m. session. School Term logs/calculators are available on KSDE's [Fiscal Auditing webpage](#) under the "Calculators" section. Instructions for how to use the log/calculators are included on the "Important Info" tab in each log/calculator; we kindly suggest starting there first.

Schools are to report (in KIDS) the number of minutes an *individual student* attends on a daily basis. (In addition, 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.)

See below for what to count or not count when calculating individual student FTE for regularly enrolled students attending in person.

Count as minutes enrolled:

- time spent in class.
- passing periods, not to exceed 10 minutes, between classes.
- one (1) morning recess and/or one (1) afternoon recess, up to 15 minutes each.
(The recesses may immediately precede or follow lunch and be counted toward school term.)
- 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.
- breaks (a passing period in excess of 10 minutes is considered a break).
- any additional minutes over 15 per recess.

When calculating and reporting minutes enrolled for an individual student, be sure to consider what type of school schedule is in place where the student attends. As shown below, typically there are three basic types of school schedules. Regardless, always include the calendar week with count day.

THREE BASIC TYPES OF SCHOOL SCHEDULES:

1. same schedule every day
2. block schedule, rotating every other day (for example: Blue Day/White Day)
3. modified block

Same schedule every day, a couple examples: Using the Bell Schedule Calculator from the KSDE Fiscal Auditing webpage, here are two examples of calculating daily minutes for students enrolled and attending a building that has the same schedule every day.

Example 1 below: **same schedule every day**; calculating average daily minutes

In this example, average daily minutes attended = 390 minutes:

Type of Time	Start Time	End Time	Min	Notes
Period 1	8:00	8:52	52	
Passing	8:52	8:57	05	
Period 2	8:57	9:49	52	
Passing	9:49	9:54	05	
Period 3	9:54	10:45	51	
Passing	10:45	10:50	05	
Lunch	10:50	11:20	00	30 lunch minutes do not count
Passing	11:20	11:25	00	5 passing minutes do not count
Period 4	11:25	12:16	51	
Passing	12:16	12:21	05	
Period 5	12:21	1:13	52	
Passing	1:13	1:18	05	
Period 6	1:18	2:10	52	
Passing	2:10	2:15	05	
Period 7	2:15	3:05	50	
			00	
Total Minutes			390	

Example 2 below: same schedule every day with different schedule on Friday; calculating average daily minutes. In this example, average daily minutes attended = 415 minutes:

WEEK 1																				Daily Average Minutes for Week 1
Monday				Tuesday				Wednesday				Thursday				Friday				
Type of Time	Start Time	End Time	Min	Type of Time	Start Time	End Time	Min	Type of Time	Start Time	End Time	Min	Type of Time	Start Time	End Time	Min	Type of Time	Start Time	End Time	Min	
1st period	6:50	7:46	56	1st period	6:50	7:46	56	1st period	6:50	7:46	56	1st period	6:50	7:46	56	1st period	6:50	7:37	47	54 05 55 05 53 05 53 01 11 00 00 00 53 05 53 05 55 00 00 00 00 00 00 00
passing	7:46	7:51	05	passing	7:46	7:51	05	passing	7:46	7:51	05	passing	7:46	7:51	05	passing	7:37	7:42	05	
2nd period	7:51	8:48	57	2nd period	7:51	8:48	57	2nd period	7:51	8:48	57	2nd period	7:51	8:48	57	2nd period	7:42	8:29	47	
passing	8:48	8:53	05	passing	8:48	8:53	05	passing	8:48	8:53	05	passing	8:48	8:53	05	passing	8:29	8:34	05	
3rd period	8:53	9:48	55	3rd period	8:53	9:48	55	3rd period	8:53	9:48	55	3rd period	8:53	9:48	55	3rd period	8:34	9:21	47	
passing	9:48	9:53	05	passing	9:48	9:53	05	passing	9:48	9:53	05	passing	9:48	9:53	05	passing	9:21	9:26	05	
4th period	9:53	10:48	55	4th period	9:53	10:48	55	4th period	9:53	10:48	55	4th period	9:53	10:48	55	4th period	9:26	10:13	47	
passing	10:48	10:48	00	passing	10:48	10:48	00	passing	10:48	10:48	00	passing	10:48	10:48	00	passing	10:13	10:18	05	
			00				00				00				00	Advocacy	10:18	11:14	56	
			00				00				00				00	passing	11:14	11:14	00	
Lunch	10:48	11:33	00	Lunch	10:48	11:33	00	Lunch	10:48	11:33	00	Lunch	10:48	11:33	00	Lunch	11:14	11:59	00	
passing	11:33	11:33	00	passing	11:33	11:33	00	passing	11:33	11:33	00	passing	11:33	11:33	00	passing	11:59	11:59	00	
5th period	11:33	12:28	55	5th period	11:33	12:28	55	5th period	11:33	12:28	55	5th period	11:33	12:28	55	5th period	11:59	12:46	47	
passing	12:28	12:33	05	passing	12:28	12:33	05	passing	12:28	12:33	05	passing	12:28	12:33	05	passing	12:46	12:51	05	
6th period	12:33	1:28	55	6th period	12:33	1:28	55	6th period	12:33	1:28	55	6th period	12:33	1:28	55	6th period	12:51	1:38	47	
passing	1:28	1:33	05	passing	1:28	1:33	05	passing	1:28	1:33	05	passing	1:28	1:33	05	passing	1:38	1:43	05	
7th period	1:33	2:30	57	7th period	1:33	2:30	57	7th period	1:33	2:30	57	7th period	1:33	2:30	57	7th period	1:43	2:30	47	
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Block Schedule, rotating every other day, for example: Blue Day/White Day: Using the Bell Schedule Calculator from the KSDE Fiscal Auditing webpage, here is an example of calculating daily minutes for students enrolled and attending a building that has a block schedule, rotating every other day. To calculate average daily minutes, *two weeks* must be included in the calculation because it takes two weeks for a student to fully attend all classes in a block schedule that rotates every other day.

Example below: block schedule, rotating every other day; calculating average daily minutes must include *two weeks*. In this example, average daily minutes attended = 420 minutes:

WEEK 1																				
Monday				Tuesday				Wednesday				Thursday				Friday				Daily Average Minutes for Week 1
Type of Time	Start Time	End Time	Min	Type of Time	Start Time	End Time	Min	Type of Time	Start Time	End Time	Min	Type of Time	Start Time	End Time	Min	Type of Time	Start Time	End Time	Min	
1st period	7:50	9:20	90				00	1st period	7:50	9:20	90				00	1st period	7:50	9:20	90	54
passing	9:20	9:25	05				00	passing	9:20	9:25	05				00	passing	9:20	9:25	05	03
			00	2nd period	7:50	9:20	90				00	2nd period	7:50	9:20	90				00	36
			00	passing	9:20	9:25	05				00	passing	9:20	9:25	05				00	02
3rd period	9:25	10:55	90				00	3rd period	9:25	10:55	90				00	3rd period	9:25	10:55	90	54
passing	10:55	10:55	00				00	passing	10:55	10:55	00				00	passing	10:55	10:55	00	00
			00	4th period	9:25	10:55	90				00	4th period	9:25	10:55	90				00	36
			00	passing	10:55	10:55	00				00	passing	10:55	10:55	00				00	00
Lunch	10:55	11:35	00	Lunch	10:55	11:35	00	Lunch	10:55	11:35	00	Lunch	10:55	11:35	00	Lunch	10:55	11:35	00	00
passing	11:35	11:40	05	passing	11:35	11:40	05	passing	11:35	11:40	05	passing	11:35	11:40	05	passing	11:35	11:40	05	05
5th	11:40	1:10	90				00	5th	11:40	1:10	90				00	5th	11:40	1:10	90	54
passing	1:10	1:15	05				00	passing	1:10	1:15	05				00	passing	1:10	1:15	05	03
			00	6th period	11:40	1:10	90				00	6th period	11:40	1:10	90				00	36
			00	passing	1:10	1:15	05				00	passing	1:10	1:15	05				00	02
7th period	1:15	2:45	90				00	7th period	1:15	2:45	90				00	7th period	1:15	2:45	90	54
passing	2:45	2:50	05				00	passing	2:45	2:50	05				00	passing	2:45	2:50	05	03
			00	8th period	1:15	2:45	90				00	8th period	1:15	2:45	90				00	36
			00	passing	2:45	2:50	05				00	passing	2:45	2:50	05				00	02
Seminar	2:50	3:30	40	Seminar	2:50	3:30	40	Seminar	2:50	3:30	40	Seminar	2:50	3:30	40	Seminar	2:50	3:30	40	40
			00				00				00				00				00	00
			00				00				00				00				00	00
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			00				00				00				00				00	00
			00				00				00				00				00	00
Total Minutes			420	Total Minutes			420	Total Minutes			420	Total Minutes			420	Total Minutes			420	420

WEEK 2

Monday				Tuesday				Wednesday				Thursday				Friday				Daily Average Minutes for Both Weeks
Type of Time	Start Time	End Time	Min	Type of Time	Start Time	End Time	Min	Type of Time	Start Time	End Time	Min	Type of Time	Start Time	End Time	Min	Type of Time	Start Time	End Time	Min	
			00	1st period passing	7:50	9:20	90				00	1st period passing	7:50	9:20	90				00	45
			00		9:20	9:25	05				00		9:20	9:25	05				00	02
2nd period passing	7:50	9:20	90				00	2nd period passing	7:50	9:20	90				00	2nd period passing	7:50	9:20	90	45
	9:20	9:25	05				00		9:20	9:25	05				00		9:20	9:25	05	02
			00	3rd period passing	9:25	10:55	90				00	3rd period passing	9:25	10:55	90				00	45
			00		10:55	10:55	00				00		10:55	10:55	00				00	00
4th period passing	9:25	10:55	90				00	4th period passing	9:25	10:55	90				00	4th period passing	9:25	10:55	90	45
	10:55	10:55	00				00		10:55	10:55	00				00		10:55	10:55	00	00
Lunch passing	10:55	11:35	00	Lunch passing	10:55	11:35	00	Lunch passing	10:55	11:35	00	Lunch passing	10:55	11:35	00	Lunch passing	10:55	11:35	00	00
	11:35	11:40	05		11:35	11:40	05		11:35	11:40	05		11:35	11:40	05		11:35	11:40	05	05
			00	5th period passing	11:40	1:10	90				00	5th period passing	11:40	1:10	90				00	45
			00		1:10	1:15	05				00		1:10	1:15	05				00	03
6th period passing	11:40	1:10	90				00	6th period passing	11:40	1:10	90				00	6th period passing	11:40	1:10	90	45
	1:10	1:15	05				00		1:10	1:15	05				00		1:10	1:15	05	03
			00	7th period passing	1:15	2:45	90				00	7th period passing	1:15	2:45	90				00	45
			00		2:45	2:50	05				00		2:45	2:50	05				00	03
8th period passing	1:15	2:45	90				00	8th period passing	1:15	2:45	90				00	8th period passing	1:15	2:45	90	45
	2:45	2:50	05				00		2:45	2:50	05				00		2:45	2:50	05	03
Seminar	2:50	3:30	40	Seminar	2:50	3:30	40	Seminar	2:50	3:30	40	Seminar	2:50	3:30	40	Seminar	2:50	3:30	40	40
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			00				00				00				00				00	00
			00				00				00				00				00	00
Total Minutes			420	Total Minutes			420	Total Minutes			420	Total Minutes			420	Total Minutes			420	420

Modified Block: Using the Bell Schedule Calculator from the KSDE Fiscal Auditing webpage, here is an example of calculating daily minutes for students enrolled and attending a building that has a modified block schedule with seminar once a week.

Example below: *modified block schedule with seminar once a week*, calculating average daily minutes
In this example, average daily minutes attended = 378 minutes:

WEEK 1

Monday				Tuesday				Wednesday				Thursday				Friday				Daily Average Minutes for Week 1
Type of Time	Start Time	End Time	Min	Type of Time	Start Time	End Time	Min	Type of Time	Start Time	End Time	Min	Type of Time	Start Time	End Time	Min	Type of Time	Start Time	End Time	Min	
Period 1 Passing	8:00	8:50	50	Period 1 Passing	8:00	8:50	50	Period 1 Passing	8:00	9:30	90				00	Period 1 Passing	8:00	8:50	50	48
	8:50	8:55	05		8:50	8:55	05		9:30	9:35	05				00		8:50	8:55	05	04
			00				00				00				00				00	00
			00				00				00				00				00	00
Period 2 Passing	8:55	9:45	50	Period 2 Passing	8:55	9:45	50				00	Period 2 Passing	8:00	9:30	90	Period 2 Passing	8:55	9:45	50	48
	9:45	9:50	05		9:45	9:50	05				00		9:30	9:35	05		9:45	9:50	05	04
			00				00				00				00				00	00
			00				00				00				00				00	00
Period 3 Passing	9:50	10:40	50	Period 3 Passing	9:50	10:40	50	Period 3 Passing	9:35	11:05	90				00	Period 3 Passing	9:50	10:40	50	48
	10:40	10:45	05		10:40	10:45	05		11:05	11:10	05				00		10:40	10:45	05	04
			00				00				00				00				00	00
			00				00				00				00				00	00
Period 4 Passing	10:45	11:35	50	Period 4 Passing	10:45	11:35	50				00	Period 4 Passing	9:35	11:05	90	Period 4 Passing	10:45	11:35	50	48
	11:35	11:40	05		11:35	11:40	05				00		11:05	11:10	05		11:35	11:40	05	04
			00				00				00				00				00	00
			00				00				00				00				00	00
Lunch Passing	11:40	12:10	00	Lunch Passing	11:40	12:10	00	Lunch Passing	11:10	11:45	00	Lunch Passing	11:10	11:45	00	Lunch Passing	11:40	12:10	00	00
	12:10	12:15	00		12:10	12:15	00		11:45	11:50	00		11:45	11:50	00		12:10	12:15	00	00
			00				00				00				00				00	00
			00				00				00				00				00	00
Period 5 Passing	12:15	1:05	50	Period 5 Passing	12:15	1:05	50	Period 5 Passing	11:50	1:20	90				00	Period 5 Passing	12:15	1:05	50	48
	1:05	1:10	05		1:05	1:10	05		1:20	1:25	05				00		1:05	1:10	05	04
			00				00				00				00				00	00
			00				00				00				00				00	00
Period 6 Passing	1:10	2:00	50	Period 6 Passing	1:10	2:00	50				00	Period 6 Passing	11:50	1:20	90	Period 6 Passing	1:10	2:00	50	48
	2:00	2:05	05		2:00	2:05	05				00		1:20	1:25	05		2:00	2:05	05	04
			00				00				00				00				00	00
			00				00				00				00				00	00
			00				00				00				00				00	00
			00				00				00				00				00	00
Period 7 Passing	2:05	2:55	50	Period 7 Passing	2:05	2:55	50	Period 7 Passing	1:25	2:55	90				00	Period 7 Passing	2:05	2:55	50	48
			00				00				00				00				00	00
			00				00				00				00				00	00
			00				00				00				00				00	00
Total Minutes			380	Total Minutes			380	Total Minutes			375	Total Minutes			375	Total Minutes			380	378

Part-Time Students

Count minutes in each class plus passing period, *if passing from class to class*. All calculations shown below 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) recess or passing period minutes are not countable. Sample calculations for such part-time students are shown below.

SAME SCHEDULE EVERY DAY

Example 1, calculating minutes enrolled, part-time student enrolled and attending periods 1, 2 & 3

- period 1 begins at 8:00, period 3 ends at 10:45.
- periods 1 and 2 are 52 minutes, period 3 is 51 minutes, passing is 5 minutes; 2 passing periods.
- all minutes count, $52 + 5 + 52 + 5 + 51 = 165$ minutes.
- or calculate: 8:00 to 10:45 = 2.45 hours = 165 minutes.

Example 2, student attends only periods 1 & 3.

- period 1 = 52 minutes.
- period 3 = 51 minutes.
- passing periods *do not count* in this example, because not passing from period to period.
- $52 + 51 = 103$ minutes.

Example 3, calculating minutes enrolled, part-time student attending periods 1-5 only.

- periods 1, 2 and 5 are 52 minutes, periods 3 and 4 are 51 minutes, passing is 5 minutes.
- 8:00 to 1:13 = 5.13 hours = 313 minutes.
- less lunch and passing period following lunch $30 + 5 = 35$ minutes (do not count).
- $313 - 35 = 278$ minutes.

BLOCK SCHEDULE, rotating every other day - report average minutes per day

Example, using the table below; calculating minutes enrolled, part-student attends periods 1-5

- rotating every other day, white day, blue day, etc...
- each period is 90 minutes and passing periods are 5 minutes, lunch is 30 minutes plus 5 passing
- blue day includes periods 1, 3, 5 and 7
- white day includes periods 2, 4, 6 and 8
- blue day 8:00 – 1:15 = 315 minutes less 35 minutes lunch and 5 passing = 280 minutes.
- white day 8:00 – 11:05 = 185 minutes.
- $280 + 185 = 465 / 2 = 232.5 = 233$ minutes.

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			

MODIFIED BLOCK (no rotating) - report average minutes per period for part-time student

Example, using the table below; calculating minutes enrolled, 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, $48 + 4 + 48 + 4 + 48 = 152$

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

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, $278 / 360 = .772 = 0.8$ FTE.

Note: It is not uncommon for students to enroll and attend for more than 360 minutes each day. Minutes Enrolled (KIDS data field D24) 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 0.5 FTE.
2. Preschool three and four year olds without an IEP are submitted but not state funded.
3. Preschool-aged At-Risk (3 and 4-year-old at-risk) are automatically 0.5 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 Kindergarten for funding purposes.
6. Kindergartners 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 25.
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 27.
9. Out-of-state regularly enrolled students are 0.5 FTE. See pages 29-30 for more details.

Note: Students must attend a minimum of 18 minutes in order for the FTE calculation to generate 0.1 ($18 / 360 = .05 = 0.1$) 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 therefore 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

Note: *Age requirements* have not changed and the age cut off date unless otherwise noted is still August 31. However, current Grade Levels in KIDS use [Common Education Data Standards](#) (CEDS). For example, all preschool students age 3, 4 and 5 (if applicable) are Current Grade Level "PR" for Preschool. As a result, there are no longer separate grade levels for 3-year-old and 4-year old preschool-aged at-risk. Therefore, all preschool students should be included in current grade level "PR." Values in other KIDS data fields, including KIDS data field D58 Preschool-Aged At-Risk, will help identify a student as preschool-aged at-risk.

3 year old Preschool (KIDS grade level PR)

- must be three years old on or before August 31 of the current school year.

- student with an IEP will be funded at 0.5 FTE.
- student without IEP is not funded.

4 year old Preschool (KIDS grade level PR)

- must be four years old on or before August 31 of current school year.
- student with IEP will be funded at 0.5 FTE.
- student without IEP is not funded.

5 year old Preschool (KIDS grade level PR)

- must be five years old on or before August 31 of current school year.
- student without an IEP and age eligible will be funded, *but only if enrolled as a Kindergartner.*
- student with IEP will be funded at 1.0 FTE.

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

- 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 pages 32-33.
- funded at 0.5 FTE.

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

- 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 32-33.
- funded at 0.5 FTE.

Kindergarten (KIDS grade level KG)

- 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.²

1st Grade (KIDS grade level 01)

- must be six years old on or before August 31 of current school year.³
- student with IEP will be funded at 1.0 FTE.
- student without IEP is funded based on minutes enrolled.

Ungraded (Adults) (KIDS grade level UG)

- over the age of 18 as October 1, of the current school year and
- 5th year cohort graduated (cohort beginning student's freshman year) OR
- any student over the age of 21.

Note: current grade level does not designate how an adult student will be funded. See page 54.

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. 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.

3. 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).

Alternative Schools and Programs

Alternative learning services may be provided to a student if:

- the local school board has established an alternative school and
- the alternative learning services are provided 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.

Note: *KSDE's expectation is that alternative schools and programs are very much like traditional schools. For example, like traditional schools, alternative learning services are provided on-site (students attend in-person) and learning services are provided on-site by a licensed teacher or teachers. The location and attendance schedule of an alternative school or program may look slightly different from a traditional school. For students enrolled and attending an alternative school, it is expected that attendance is mandatory (required) and that a student regularly attends in-person, whether full-time or part-time.*

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 18. * See the Note immediately below.
2. second day counted must be on or after September 21, but before October 4.

Daily/weekly course schedule and instructor information required: The count days submitted for funding purposes should represent the student's normal alternative school day schedule and be no different than any other days for the year. As part of your district's KSDE audit, accurate documentation of each student's daily/weekly course schedule and instructor information for each course will be requested.

* Note: If the district's count day in the traditional school has been moved from September 20, all references to September 20 change to the same day used in the traditional schools of the district. In addition, references to the day prior to count day change to the school day preceding the count day used in the traditional schools. **For the 2026-27 school year, count day is Monday, September 21, 2026.**

Attendance documentation required: 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.

To compute minutes enrolled, find the longest day the student attended (limited to 360 minutes) on any day on or before September 18 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 22: 120 minutes
- September 27: 216 minutes

The greatest attendance day on or before September 18 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 18 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:

- *orientation*
- *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, or the like (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 54 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 fewer 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 included in a district's transportation data submitted for KIDS Enrollment (ENRL). In addition, a district can and should count for transportation weighting purposes any resident student who, using the most direct travelable route, resides 2.5 miles or more from the school building attended.



KIDS Data Fields – Transportation

Miles Transported, KIDS data field **D49 – Miles Transported**

Transportation FTE, KIDS data field **D50 – Transportation FTE** * see **Note**

*** Note:** A student riding a special-education-funded bus is reported as 0 (zero) FTE in KIDS data field D50 (Transportation FTE) in KIDS. Such students should only be claimed on the Special Education Transportation Form 308.

Miles Transported (KIDS data field D49 – Miles Transported)

The number of miles a student is transported *one way* from home to school using the most direct travelable route. Also note:

- distance is measured from the front door of student's residence to the front door of the school building where the student attends the majority of his/her classes.
- do not round mileages, for example, 2.46 should be reported as 2.4 (nearest tenth without rounding).

- do not include transportation of special education students claimed on the the Special Education Transportation Form 308.
- do not include transportation of students to and from a technical school or community college.
- document any road closures that are in place on count day; have this ready for your KSDE auditor.

Transportation FTE (Kids data field D50 – Transportation FTE)

- a student riding a regular route bus round trip (home to school, school to home) is reported as 1.0 FTE
- a student who only rides one way on a regular route bus is reported as 0.5 FTE
- a student riding a special education funded bus is reported as 0 (zero) FTE
- 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 who 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:

Student's Street Address– KIDS data field **D51** – 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.

Student's City – **D52** – this field is required for ALL students.

Student's Zip Code – **D53** – 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.

Non Resident Transportation

Changes in state law related to non resident student transportation were effective July 1, 2023. Prior to this change in K.S.A 72-3124, districts were not allowed to cross into another district to pick up non resident students.

As of July 1, 2023, any district enrolling a non resident student is allowed to provide transportation for the student and may enter another district's boundary for this purpose. If the local board of education agrees to provide transportation to the non resident student, the transportation must be provided until the end of the school year.

Note: the non resident district must still notify the student's resident district. This portion of the state law remains unchanged; Each year, before providing transportation to a non resident student, the receiving district must notify the student's local board of education that transportation will be provided

for the non resident student. This notification requirement now includes districts located in Johnson, Sedgwick, Shawnee and Wyandotte counties.

Here is where to find the notification form: The [Out of District School Transportation Notification](#) is a voluntary form designed to meet the requirements of K.S.A 72-3124. The notification form is available on the KSDE website, see School Transportation.

Regardless of the change in state law mentioned above, non resident students (out of district) students are not eligible to be funded with state aid transportation weighting. Only resident students who, using the most direct travelable route, live 2.5 miles or more from their attendance building will be funded for transportation.

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 reside on the Fort, but must be enrolled and attending Leavenworth High School. Enrollment and all other weightings are funded 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.

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 or 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 KSA 72-3715 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 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

IDENTIFYING DROPOUT DIPLOMA COMPLETION VIRTUAL STUDENTS IN KIDS



D31 (Dropout Diploma Completion Virtual Student) is used to identify dropout virtual students. It applies to virtual students aged 19 and younger who meet the above-listed

criteria (age criteria, credit deficient and drop out of high school). Virtual Education Students (KIDS data field D17) cannot also be Dropout Diploma Completion Virtual Students. Possible entries for data field D31 are:

0 = No, the student does not fit the dropout diploma completion virtual student criteria.

1 = Yes, the student meets all three criteria (virtual student 19 years of age or younger, credit deficient and a dropout)

Starting with the 2022-23 school year, students identified as a Dropout Diploma Completion Virtual Student will be funded at \$709 per credit hour, for up to six total credits earned. If the student was funded as a full-time or part-time virtual student in the prior year in error, the following year an audit exception will be made and the student will be funded based on credits earned the prior year.

Documentation to have ready for KSDE audit – prior year virtual *high school* students, aged 19 and younger:

- official signed transcripts, to allow KSDE audit to verify the following:
 - credits earned the prior year, July 1 to June 30.
 - total credits required for high school graduation with student's cohort (KIDS data field D30)
 - total credits earned as of September 20, the prior year.
 - total credits earned as of September 20, current year (KIDS data field D29)
- *if requested*, prior year system-generated virtual attendance (all days). Note: To ensure that high school students aged 19 and younger attending virtually are appropriately funded (starting with the 2022-23 school year and) going forward: schools must take and maintain system-generated attendance each day for each high school student aged 19 and younger attending virtually.

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 YOUNGER (AGE AS OF SEPTEMBER 20)

For funding purposes, 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 that system-generated daily attendance must be taken and maintained for each student aged 19 and younger attending virtually.

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.

Note: For the 2026-27 school year, count day is Monday, September 21, 2026.

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 school's principal and school counselor.

Districts must provide documentation to the KSDE auditor for the two attendance 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 and maintaining an Academic Activity Log.

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

Connected (on-line) time: must be documented with an unaltered and system-generated report from the virtual school/program's computer system showing when the student was connected to the virtual curriculum. The system-generated documentation must show each time a student signed-in and signed-out and must also show "idle" time or automatically log off when a student is no longer actively attending courses (provide explanation/documentation). Idle time entries of one (1) hour or more will not count toward virtual connected (on-line) attendance.

Off-line time: (if any) 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 younger 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 – aged 19 and younger)

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 21 and the longest day the student attended (limited to 360 minutes) on or after September 22, 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:

- orientation/enrollment process
- on-site attendance
- incentivized attendance
- idle time entries of one (1) hour or more
- an attendance day if more than a cumulative total of 10 clock hours
- an attendance day if fewer than 18 minutes

Documentation to have ready for KSDE audit – current year virtual students, aged 19 and younger:

- enrollment documentation.
- current proof of Kansas residency documentation, as described on pages 24-25.
- system-generated attendance documentation, as described above, including showing each time a student signed-in and signed-out.
- system-generated documentation showing the student logged into each course, as described above.
- *if applicable*, (adult student), documentation required for adult student (enrollment, graduation plan, etc.) see pages 16-17.



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 AGED 20 AND OLDER AS OF SEPTEMBER 20

Virtual students aged 20 and older 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, credits earned from July 1 to June 30 by virtual students aged 20 and older are funded at \$709 per credit hour. (Also see clarification of virtual fifth year seniors and adults in the Appendix, page 54)

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 aged 20 and older who are enrolled on or before September 22 should have an ENRL submitted with 360 minutes, REGARDLESS of the actual number of minutes they attend during that period.

Documentation to have ready for KSDE audit – prior year virtual students, aged 20 and older:

- enrollment documentation.
- current proof of Kansas residency documentation, as described on page 24.
- official signed transcripts.
- graduation plan and other required information for an adult student, see pages 16-17.

IDENTIFYING VIRTUAL EDUCATION STUDENTS 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 younger as well as those age 20 and older, but not Virtual Dropout Diploma Completion students. Possible entries for Data Field D17 are:

- 0 = Student is not a virtual education student and has not been during the current school year.
- 1 = Student is currently a virtual education student.
- 2 = Student is not currently a virtual education student but has been at some time during the current school year.
- 4 = Student is currently a part-time virtual education student.

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

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. State law does not allow state aid for virtual students who are non residents. The only exception to that is a student who has been determined to be Homeless by the local

educational liaison or a student qualifying for migrant status (copy of Certificate of Eligibility must be on file).

Proof of Kansas Residency: For each student enrolled and attending virtually during the current school year, school districts must request, receive, review and retain documentation showing proof of Kansas residency. The address on the proof of residency documentation must match the street, city and zip code address provided for student enrollment and cannot be a Post Office (P.O.) Box. Appropriate documentation as proof of Kansas residency includes at least one of the following documents from the student's parent/guardian (for students aged 18 and younger) or from the student if aged 18 and older:

- current Kansas Driver's License (DL), current Kansas Nondriver Identification (ID), or Kansas DL/Kansas ID renewal postcard.
- current vehicle registration.
- utility bill or equivalent no more than two months old. *** see clarification below
- bank statement no more than two months old*** see clarification below
- deed or mortgage with a current Kansas address.
- current rent or lease agreement dated within the past 12 months.
- current Kansas Voter Registration Card.

For students enrolled and attending virtually during the current school year, 2026-27, proof of residency documentation must be current beginning on or after July 1, 2026; the 2026-27 school year begins July 1, 2026. Further clarification regarding current year virtual students aged 19 and younger and aged 20 and older includes the following:

- for virtual students aged 19 and younger enrolled and attending virtually during the 2026-27 school year, proof of Kansas residency documentation must be current beginning on or after July 1, 2026 and through count date, September 21, 2026. ***For example, a July 2026 utility bill or bank statement would be considered current proof of residency documentation through September 21, 2026. However, a utility bill or bank statement dated after September 21, 2026, would not.
- for virtual students aged 20 and older enrolled and attending virtually during the 2026-27 school year, proof of Kansas residency documentation must be current as of the student's 2026-27 enrollment date. ***For example, a utility bill or bank statement must be (from) no more than two months prior to the student's enrollment date. KSDE Fiscal Auditing will request and verify the student's enrollment date and proof of Kansas residency documentation the following year, when auditing virtual credits earned by students aged 20 and older.

For prior year (2025-26) virtual students aged 20 and older, when conducting KSDE USD audits during 2026-27, KSDE Fiscal Auditing will request and verify the student's enrollment date, proof of Kansas residency documentation, and virtual credits earned the prior year. For students aged 20 and older earning virtual credits 2025-26, proof of Kansas residency documentation must be current as of the student's enrollment date for 2025-26.

VIRTUAL SCHOOL/PROGRAM or 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 within the school day, then the class is not considered a virtual school or program for funding purposes. The class must 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: KSDE 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 KSDE 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 pages 22-23 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 are computed as if the student attended in-person the 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 provide daily meaningful contact (student contact minutes) and instructional engagement 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 of education 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 the September count day, is 25 FTE or an FTE equal to or greater than 1% of the current year September count day enrollment (excluding virtual students), then those military dependent students enrolled and attending on February 20 who were not included in the September count day will be added to the district's enrollment.

February 20 will be treated like the September count day 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 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 the September count day.

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 / Dual Enrollment for High School Students

For 10th-12th grade students enrolled and attending both a high school and a Kansas postsecondary school, also known as concurrent or dual (credit) enrollment, minutes enrolled (KIDS data field D24) should be based on a daily average time that includes the time at both attendance centers. In addition, KIDS data field D25, Concurrent High School Enrollment, should be marked with a "1," as long as the requirements for concurrent high school enrollment are met (see below), otherwise the value for KIDS data field D25 should be "0".

NOTE: Some postsecondary classes do not meet every day. Use the guidance shown under a modified block schedule (see pages 12-13) to determine a student's average daily minutes enrolled.

If the postsecondary institution does 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 D25 – Concurrent High School Enrollment

0 = No, student is not enrolled in a course or program that meets one of the below criteria

1 = Yes, the student is enrolled in a course or program that meets one of the below criteria:

- Any Kansas Board of Regents approved and funded CTE course at a Technical College or Community College
- Community College
- State University (including students enrolled in the Kansas Academy of Math and Science (KAMS) at Fort Hays State University.
- Private College or Other Postsecondary

- Off-Campus High school CTE program offered by a USD in a separate facility that therefore requires enough travel time to reduce the student's minutes enrolled below the full-time threshold of 360 minutes

Requirements for concurrent / dual enrollment:

1. each student is a sophomore, junior or senior (10th, 11th or 12th grade) or, if a gifted student is grade 9 – 12, as designated by the unified school district.
2. each student has an individualized plan of study (IPS) or an individualized education program (IEP).
3. each student has the permission of his/her high school principal to enroll. (Sample permission form is available on KSDE's [Fiscal Auditing webpage](#)). 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. In addition, this permission form must be provided to the Kansas State Board of Regents (KBOR) auditors during the college's annual fiscal audit.
4. the course is a bona fide college course, approved by the KBOR, taught with the same requirements and rigor as any other college course.
5. the college and unified school district have a cooperative agreement to allow such enrollment as required by law. (Sample cooperative agreement is available on [Fiscal Auditing webpage](#)).
6. the college provides verification of attendance from the start of school through end of the day October 3/before October 4.
7. only students enrolled for college credit can be included on the class roster.

Audit Requirements: KSDE auditors will verify the above-listed requirements related to a student's concurrent high school enrollment.

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/Program Identifier, must be 9100 (Fort Hays State University)
- D24 – Minutes Enrolled, should be 300.
- D25 – Concurrent High School Enrollment, must be 1 (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, receive 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](#). In addition, guidelines for KIDS Reporting: Students Attending Other Education Placements, which can be found on [KSDE KIDS webpage](#).

Scenario: Student is enrolled in district 888, and was absent from district 888 on Count Day, 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 the September Count Day.

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 Count Day in district 999. *For funding purposes*, district 999 will claim the student in the count of their JDC on Count Day. 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 that are available to the district.

Out-of-state Students

A regularly enrolled student who is not a Kansas resident (an out-of-state student) is counted as one-half of a student for funding purposes. However, an out-of-state student whose parent or legal guardian is

an employee of the school district* where the student is regularly enrolled or a student who was regularly 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). Regardless, any out-of-state students are excluded from enrollment counts of a virtual school or program. (K.S.A. 72-3715(f)).

*Note: An out-of-state student who is enrolled and attending full-time may be counted as 1.0 FTE for funding purposes if the student's parent is employed by a special education cooperative or interlocal and works in the same school district in which the student is enrolled and attending.

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 / Professional Learning

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 quality 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.

* work-based learning course approved for CTE weighted funding, the student must have already completed any pre-requisite course(s).

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. **One hour = 60 minutes.**

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 up through end of the day October 3/before October 4. 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 up to but before October 4).*
- *work must be directly related to a course the student is currently taking or has taken.*
- *if a CTE-weighted funding course, that the student completed any pre-requisite course(s).*

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)

To claim students as Preschool-Aged At-Risk (3-year-old at-risk or 4-year-old at-risk) the following must be in place:

- A. district has an approved Preschool-Aged At-Risk program. If not sure whether your school district has an approved Preschool-Aged At-Risk program for the current school year, please contact the KDSE Early Childhood team at KSDE at 785-296-7929.
- B. student must be three or four years old on or before August 31 of current school year.
- C. student must not be 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. Using KIDS Data Field D58, schools may mark indicator "1" if the student met at least one criteria used to qualify a student as preschool-aged at-risk. Otherwise, mark "0." KSDE Auditors will review and verify the documentation used to qualify a student as preschool-aged at-risk.

Qualifying Criteria:

1. **Poverty.** Student qualifies for free meals under the National School Nutrition Program (SNP).
2. **Single Parent Family.** Custodial parent is unmarried on the first day of school.
3. **Foster care or Department for Children and Families (DCF) referral.** At any point between the time of *enrollment and Count Day, the child is in the custody of the secretary for children and families. This may include foster care, custodial grandparents/kinship care, or other out-of-home placement. For children referred by DCF, the reason for referral must describe the need for the child to attend the preschool program or receive the early childhood service 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 lacks Diploma.** At least one parent is lacking a high school diploma or GED on the first day of school.
6. **English Language Learner.** The student must qualify for bilingual weighting and English Learner services must be provided, and forms must be in the child's file. NOTE: English Learner services must be provided by qualified teachers.
7. **Developmentally or academically delayed based on a scored and validated assessment, but not also receiving special education-funded services.*** see Note. 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

***Note:** on Item #7 above: Based on appropriate, valid (and scored) 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'. Assessment scores for each area must be documented on the actual assessment and the area (cognitive, physical, communication, etc.) used to qualify the student as preschool-aged at-risk, clearly marked.
8. **Child qualifying for migrant status.** Copy of Certificate of Eligibility must be on file.

9. **Homeless; children who experience chronic or episodic homelessness.** Residence of homeless student, while homeless, must be completed in the KIDS Collection System as determined by local educational liaison.

FTE is 0.5 for funded Preschool-Aged At-Risk students. In districts operating approved programs, 3-and 4-year-old students who meet an at-risk criterion for the Preschool-Aged At-Risk Program and who are enrolled and attending on Count Day will automatically count as a ½ student (0.5 FTE) in calculating a district's enrollment and accompanying weightings. This has been true since November 2021, when KSDE determined that in addition to 4-year-old at-risk students, students who are 3-year-old at-risk will also be funded as Preschool-Aged At-Risk. Keep in mind that a school district may be approved to provide Preschool-Aged At-Risk services for 4-year-old at-risk students, but not 3-year-old at-risk students. To be approved, the Program must meet all [KSDE Preschool-Aged At-Risk Program Requirements](#), including, but not limited to, teacher qualifications and providing a minimum of 465 School Term hours.

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.*
- *Documentation of criteria used to qualify each student's eligibility for Preschool-Aged At-Risk.*

Limiting Remote Learning

May 11, 2023 marked the end of the federal COVID-19 Public Health Emergency declaration. Therefore, it is KSDE's expectation that the use of remote learning to provide learning services to students on either a school building-level basis or individual student basis-will be an extremely rare occurrence.

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

- a school district may provide up to 40 total hours of remote learning for any student. However...
- 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.

Frequently-asked question (FAQ): Can remote learning be used in lieu of canceling school for inclement weather?

KSDE recommends that building-level remote learning only be considered in extreme circumstances. The use of remote learning to provide learning services to all students at the school building-level should only be considered in extreme circumstances. In most cases, it would be difficult to ensure that all students and teachers are prepared to implement *quality* remote learning services in place of an inclement weather day or days. To be able to count building-level

remote learning services toward the 1,116 annual School Term requirement, there would need to be a great deal of prior planning and record keeping. For this reason, KSDE recommends that [building-level remote learning] this only be considered in extreme circumstances.

To be clear, state law *limits* remote learning. [K.S.A. 72-5180](#)

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 (student contact minutes) and instructional engagement** - a daily log maintained by the student's teacher documenting not only daily meaningful contact (student contact minutes), but also documenting daily progress via teacher-student interactions, specific learning services provided, and progress and assignment completion or submission. Daily meaningful contact by the student's local teacher or teachers with each student (by either a telephone call or interactive video conference call) should not be for the sole purpose of taking 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.*)
- **documentation of the illness, medical condition, injury or other extraordinary circumstance** for why the student cannot reasonably attend school and therefore made remote learning necessary to allow the student to continue to receive educational services.
- **(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 through remote learning.

Remote Learning Reports to KSDE: Annually, the board clerk or superintendent for each school district shall certify under oath to the state board a report showing the remote enrollment of the school district. KSDE Fiscal Auditing will coordinate the process for gathering annual Remote Learning Reports.

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 in person, 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 the extraordinary circumstance necessitating remote learning, the total hours and the specific calendar days each such student attended through remote learning and whether such attendance was full-time or part-time. The list will be requested at audit and by KSDE as needed.
- *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 provided student contact minutes and instructional engagement (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.* The log 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) for why 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.

Open Enrollment – capacity for nonresident student transfers

Beginning in school year 2024-2025, state law allows for any child of school age, grades K-12, to attend a school operated by a school district where the child does not reside if the school district has open seats. Open seats available for non resident students is determined by the following steps summarized from KSA 72-3123:

By January 1 each year, for grade levels K-12 and by building, each school district must determine:

- headcount student capacity (student-teacher ratio for grades K-8, student-teacher ratio for each building or program for grades 9-12).
- headcount of students expected to attend the next school year.
- headcount of open seats or "capacity" available to nonresident students (this must be published).

Each year, school districts must report to KSDE the following for each grade for each school building:

- actual enrollment (this is not new and is part of the annual student ENRL Collection process each fall)
- headcount of nonresident student transfers accepted for school attendance
- headcount of nonresident student transfers denied and the reason for denial, including whether for:
 - capacity or
 - other reason/based on the district's adopted policy related to nonresident student transfers.

Audit Requirements

- review the available capacity (open seats) for nonresident student transfers.
- review nonresident student transfers denied and the reason for denial.

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.

KSDE 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.
- verify virtual students are Kansas residents.
- verify that students attending an alternative school or program have been identified and funded correctly.
- verify that virtual school students have been identified and funded 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

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 2026-27:

If no military enrollment, then:

September 21, 2026 headcount of students claimed as FREE.

If qualified for military count enrollment, then:

September 21, 2026 headcount of students claimed as FREE plus the February 22, 2027 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. Schools must make available and timely process School Nutrition 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. 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 2026-27.

- school participates in the School Nutrition Program as a Provision II school or as a Community Eligible Provision 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 (Provision CEP) schools should not report 100% students.) Rather, CEP schools should report only students who 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 one 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 D34 – Eligibility for National School Nutrition Program (SNP) and/or State At-Risk Funding. Allowable entries are:

0 = not eligible (Paid)

1 = eligible for reduced price lunch per National School Nutrition Program Application or Direct Certification with Medicaid (Reduced)

2 = eligible for free lunch per National School Nutrition Program or the Direct Certification process, including Direct Certification with Medicaid (Free)

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

4 = eligible for free lunch per KSDE Household Economic Survey * see **Note**

***Note:** Community Eligible Provision (CEP) schools should mark “1” or “2” for students who are Directly Certified. However, keep in mind that CEP schools should not automatically mark all students with a “2” (Free). Rather, mark 3 or 4 only for those students not directly certified and for whom the district has a completed KSDE Household Economic Survey. Typically, Community Eligible Provision (CEP) schools would mark a “3” or “4” for students attending a school district’s preschool program and the program or child does not participate in CACFP/SNP reimbursement.

Also Note: KIDS data field D40 is not the same as KIDS Data Field D34. KIDS data field D40 is used to identify students who meet one or more of the eligibility requirements for at-risk program *participation*. KIDS data field D34 is used to determine state at-risk funding. KIDS data field D40 is not used to generate state at-risk funding. Also, the total number of students reported as *participating* in at-risk programs (D40) should match the number of students reported in the Local Consolidated Plan (LCP) Annual Report as being served with state at-risk funds.

COMMUNITY ELIGIBILITY PROVISION (CEP) SCHOOLS.

The Community Eligibility Provision (CEP) schools option of the National School Nutrition 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 ask districts for the list of students whose income forms were verified. If, during the verification process, a student's eligibility changed, by state law this change is retro-active to the current year count day.

Families that have been denied benefits due to verification can re-apply. If they re-apply on or before January 14, 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 in State at-risk count.
- an alternative program that fails to verify 3% of State at-risk applications will have a 3% reduction in State at-risk count.

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.*

Note: Use of at-risk state funding is restricted to approved programs and services that have shown or are likely to show positive outcomes for students identified as at-risk. Refer to KSDE's list of [Approved Evidence-Based Best Practices](#). Also see: KSDE [Guidelines: Kansas At-Risk Pupil Assistance Program](#). Finally, starting in the 2026-2027 school year, all districts will be required to complete an At-Risk Accountability Plan which will include rationale for at-risk expenditures and improvement plans for specific cohorts of students. Select districts were included in a pilot program in fall of 2024 and KSDE will continue to provide updates on this process. **In addition to the Accountability Plan, all districts are required to submit an annual [At-Risk Expenditure Report](#).***

*** The At-Risk Salary % Calculator (available on the KSDE [Fiscal Auditing webpage](#)) can be used to help complete the salary and benefits expenditures portion of the (new) At-Risk Expenditure Report that must be submitted annually to KSDE. Starting in 2026-27, state law requires all school districts to provide an At-Risk Expenditure Report to KSDE. The first report is due October 31, 2026, and must include At-Risk expenditures from the prior year, 2025-2026. Here is a link for where to find the [At-Risk Expenditure Report](#) template on the KSDE School Finance webpage.**

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 year.

High-density at-risk weighting is calculating using the greater of the following:

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, 2027.

Audit Requirements

- *audit total high-density at-risk expenditures.*

Note: Use of at-risk state funding is restricted to approved programs and services that have shown or are likely to show positive outcomes for students identified as at-risk. Refer to KSDE's list of [Approved Evidence-Based Best Practices](#). Also see: KSDE [Guidelines: Kansas At-Risk Pupil Assistance Program](#).

Finally, starting in the 2026-2027 school year, all districts will be required to complete an At-Risk Accountability Plan which will include rationale for at-risk expenditures and improvement plans for specific cohorts of students. Select districts were included in a pilot program in fall of 2024 and KSDE will continue to provide updates on this process.

Bilingual Weighting

Two requirements must be met for bilingual weighting (funding) to be provided:

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

Part I: STUDENT QUALIFICATIONS for English Learner services

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

Step 1: Home Language Survey: 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 speak/use at home?
3. what language do you speak/use with your child?
4. what language do the adults regularly present or living in the home speak/use while in presence of the child?

NOTES: regarding Home Language Survey:

- the Survey is only required the first year a student is new to the district.
- Building Leadership Team (BLT)/Student Intervention/Improvement Team (SIT) can override the Survey results. However, state bilingual funding is provided only if: as of September 20, the Survey was completed, the student assessed (Step 2 below) and was found not proficient in English and the BLT or SIT completed and signed Appendix C from the [English Learner Framework](#) (formerly, the ESOL Program Guidance).

Step 2: Assess English proficiency: 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 approved assessments (for grades Pre-K through 12):

- Kansas English Language Proficiency Assessment (KELPA) *Screener*; must be used for grades K-12
- Pre-LAS (Language Assessment Scales); only allowed for Preschool
- Pre-IPT (IDEA Proficiency Test); only allowed for Preschool
- QIA (Quick Informal Assessment), CASAS (Comprehensive Adult Student Assessment Systems) and IPT-Adult and TABE (Tests of Adult Basic Education) are acceptable assessments for ADULT Learners

Step 3: correctly identify student's eligibility for English Learner services: if one of the state-approved English language proficiency assessments determines the student to be limited in any domain of English proficiency (listening, speaking, reading, writing, or a composite of the four) that student must receive English Learner services from a qualified teacher. Students scoring proficient are not eligible for English Learner Services and should be coded "0" for KIDS Data field D44, "not an ESOL student."

Exiting an English Learner program: there are two ways for a student to exit:

1. scoring proficient ONE year on the Kansas English Language Proficiency Assessment (KELPA) or state alternate English Language Proficiency Assessment. All K-12 English Learners must take the KELPA or alternate Assessment in the spring. Preschool students are assessed each spring using the Pre-LAS or Pre-IPT.

Note: students on transitional year or monitored status will not take the KELPA or alternate Assessment.

The following year, the district must choose one of two statuses for each student:

- a. **monitored** – (KIDS data field D44 should be "8") this means the student is not receiving services. The district will not receive bilingual funding for a student on monitored status. A student can be on monitored status for two years.
 - b. **transitional** – (KIDS data field D44 should be "7") the district has chosen to provide bilingual services for one year following a proficient KELPA or alternate Assessment. During this year, service (contact minutes) must be provided. The district will receive bilingual funding for a transitional student only if services are provided.
2. Parent(s) withdraw their child from an English Learner program; but student must be assessed annually.

Part II: TEACHER QUALIFICATIONS for providing English Learner services

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) - Temporary Nonrenewable;
- 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
- has completed state-approved ESOL content-specific learning, passed the ESOL PRAXIS and have applied to KSDE Teacher Licensure team for endorsement before the official count day. Information about state-approved ESOL content-specific learning can be found here: [Options for English Speakers of Other Languages \(ESOL\) license endorsement requirements](#)

Teachers assigned to teach the subject ESOL (not content classroom teachers with English Learners in their classes) 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 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 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 KSDE audit, districts must provide documentation from the college showing the courses completed and claimed on the ESOL Endorsement Plan of Study.

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

- Spring 2026
- Summer 2026
- Fall 2026
- Spring 2027

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 English Learner (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 English Learner 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 / English Learner MINUTES REPORTED in KIDS



KIDS Data Field D46 – Bilingual / English Learner Student Contact Minutes

Bilingual / English Learner minutes reported in KIDS for students must be based on contact minutes the student received in an approved Bilingual / English Learner program on count day. Depending on how services are provided, a daily average may be used. Please keep reading for guidance on how to calculate English Learner student contact minutes.

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

Remember when calculating English Learner Student Contact Minutes:

- **do not count:** regardless of the type of school schedule, do not count passing periods, study hall, seminar, lunch or any other non-instructional times.
- **regularly scheduled English Learners course:** if a student attends a regularly scheduled (same schedule every day) English Learners class, report the total minutes the student is in the class or classes, excluding passing periods, study hall, seminar, lunch and /or any non-instructional times.
- **Block or modified block:** if the school operates on a block schedule or modified block schedule the minutes reported are the average number of minutes per day of bilingual/English Learner services.
- **Pull-out or other program model:** if the student receives pull out services or a *different* amount of bilingual/English Learner services 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 $\times 0.395$ or English Learner headcount $\times 0.185$, whichever is higher. This is not an option that districts will choose; all districts will report total contact minutes for count day/or the average for count week and then the weighting will be determined at the state level. However, a district will not receive bilingual weighting based on headcount if bilingual/English Learner services were not provided to the students included in the headcount; services must be provided.

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 $\times 0.185$ and rounded one decimal place.

Audit Requirements

KSDE 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.*
- *verify the district has an approved English Learner program (KIDS Data Field D45).*

Career Technical Education (CTE) Weighting

Classes eligible for extra (0.5) 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 21 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 0.5 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 – D46 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 9-11 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 D47. When determining the number of periods a student is required to attend a CTE course approved for extra (0.5) 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's 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 9, such a spreadsheet might look like the following:

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's 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 (0.5) funding when:** No CTE weighted (0.5) 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 (0.5) funding class would result in the CTE course not receiving CTE (0.5) 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.*
- **Teacher aides:** In lieu of submitting requests to KSDE CTE for permission to combine (double-up or nest) courses with Teacher Aides, districts should complete the Teacher Aide List available on KSDE's [Fiscal Auditing webpage](#) under "Forms and Documents" and provide it when requested as part of the district's annual KSDE audit.

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. When 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 Principal's Building Report (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 9 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 Work-Based Learning / Professional Learning Experience (PLE), or In House Training, 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.

Computing FTE

All CTE minutes claimed on individual students plus the seminar minutes reported on the Principal's 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 aged 19 and younger are funded based on the number of minutes enrolled and are not eligible for any weightings. Virtual students aged 20 and older will be funded based on audited 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 2025-26 school year will be funded at \$709 per credit hour, for up to six total credits earned. If the student was funded as a full-time or part-time virtual student in 2025-26 in error, the following year (2026-27) an audit exception will be made and the student will be funded based on credit earned from July 1, 2025 to June 30, 2026.

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 20.

- Virtual students aged 19 and younger are funded based on the number of minutes enrolled and are not eligible for any weightings. (Full-time funded at \$5,600, part-time funded at \$5,600 x FTE).
- Dropout Diploma Completion Virtual Students, as outlined in K.S.A 72-3715, will be funded \$709 per credit earned the prior year, July 1, 2025 to June 30, 2026 (up to a maximum of six credits).
- Virtual students aged 20 and older will be funded \$709 per credit earned from July 1 to June 30 the prior year (up to a maximum of six credits).

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

Virtual students aged 20 and older - 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 aged 19 and younger - 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)

- review official (signed) transcripts to verify credits earned prior year by virtual students aged 20 and older and by prior year virtual students aged 19 and younger (Dropout Diploma Completion Virtual students).
- check duplicate list and make appropriate audit exceptions.
- for students aged 19 and younger attending virtually, verify enrollment and attendance minutes.
- for all prior year students aged 19 and younger attending virtually, grade levels 09-12 and UG (ninth grade – twelfth grade and ungraded) review enrollment, daily attendance records, and official (signed) transcripts to confirm total credits earned the prior school year. Make appropriate audit exceptions as necessary.
- if applicable (adult student), documentation required for adult student (enrollment, graduation plan, etc.)

Low/High Enrollment Weighting

Low/High Enrollment weighting is assigned to districts with enrollment FTE of less than 1,622 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:

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 categorical aid flow through the general fund. Current law allows districts to adopt an LOB based on the greater of:

1. Current year 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.

Information regarding which districts qualify for ancillary facilities weighting is released by KSDE annually in October.

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 2026-27 school year, these school districts are eligible for the weighting but may not have applied for it:

USD 203 Piper... 4.41%	USD 368 Paola... 2.55%
USD 204 Bonner Springs... 0.76%	USD 375 Circle... 1.36%
USD 229 Blue Valley... 7.95%	USD 383 Manhattan... 0.45%
USD 230 Spring Hill... 7.01%	USD 385 Andover... 5.52%
USD 231 Gardner-Edgerton... 2.55%	USD Rose Hill... 0.40%
USD 232 DeSoto... 7.37%	USD 416 Louisburg... 4.94%
USD 233 Olathe... 5.77%	USD 437 Auburn-Washburn... 1.40%
USD 265 Goddard... 0.86%	USD 449 Easton... 0.33%
USD 266 Maize... 1.94%	USD 458 Basehor-Linwood... 4.73%
USD 267 Renwick... 0.86%	USD 464 Tonganoxie... 2.40%
USD 289 Wellsville... 0.60%	USD 469 Lansing... 1.89%
USD 323 Rock Creek... 0.25%	USD 491 Eudora... 1.45%
USD 343 Perry LeCompton... 0.42%	USD 497 Lawrence... 2.40%
USD 348 Baldwin City... 2.56%	USD 512 Shawnee Mission... 6.21%

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 results in the computed Cost of Living amount. The lessor of the computed Cost of Living amount or the Board of Tax Appeals approved amount divided by the BASE results in 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 students who are aged 19 and younger or aged 20 years and older.

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 be 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 cohort has graduated, or any student over the age of 21.” Students who meet this definition should be shown in the KIDS system as grade level Ungraded (UG).
- 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 aged 19 and younger will be funded based on minutes enrolled. Aged 19 and younger high school Dropout Diploma Completion Virtual Students will be funded \$709 per credit earned from July 1 to June 30, the prior year (up to a maximum of six credits). Virtual students aged 20 and older will be funded based on credits earned the prior year.
- The age determination date for virtual funding is always September 20.
- 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 age 20 and older and are funded based on credits completed. There may be some fifth-year seniors who are age 19 and younger 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 who overlap the ‘age 19 and younger’ and ‘age 20 and older’ funding categories.