



KSDE FISCAL AUDITING TEAM
785-296-4976

AUDIT GUIDE
SCHOOL TERM
2025-26 School Year, audited in FY27

PURPOSE OF AUDIT

To ensure compliance with the mandatory 186-day (1116-hour) school term requirement at all Kansas school districts. School districts have the option of choosing the 186-day or 1116-hour format.

For the 2025-26 school year, all districts chose the 1116-hour option.

NOTE: Each attendance center should track compliance with the 186-day (1116-hour) *School Term* requirement (465 hours for approved Kansas Preschool Programs). School Term hours should be tracked by building and calculated separately from *individual student* attendance minutes. A log showing School Term hours attended should be kept for each attendance building or if appropriate, for each approved program; keep one (1) log per building/program each year and log actual hours attended as the school year progresses. To help districts actively track compliance with the School Term requirement, a calculator is available on [KSDE's Fiscal Auditing webpage](#) under the "calculators" section. See "1116 Hour Building Log Calculator." Instructions for how to use the calculator are included in the "Important Info" tab in the calculator.

CRITERIA

For all students in grade kindergarten (K) to grade 11, the school year must consist of not less than 186 days (1116 hours). Allowable time includes the following:

1. **Regularly scheduled classes:** All time that the school is open for regularly scheduled classes. Do not include lunchtime and one passing period either before or after lunch. Do include all other passing times.

Note: Seminar/Advisory/Collaborative time is allowable time if the following is true:

- **it is a regularly scheduled time period** (has a beginning and end) and is about the same length as a normal class period
- **learning services are provided;** giving students an opportunity to choose from amongst learning services/education activity is fine
- **facilitated by a licensed educator;** the seminar, advisory or collaborative time must be facilitated by a licensed educator

Activity periods: Activity periods which all students are required to attend and attendance records are maintained can be counted as part of the school day. Activity periods which students are not required to attend cannot be counted as part of the school day. Note: This is not new guidance; it has been part of KSDE School Finance's FAQ on the 1,116 Hour School Term requirement. The guidance is included in this KSDE School Term Audit Guide to ensure consistency in guidance documents provided to school districts.

2. **Recess:** One morning and/or one afternoon recess not to exceed 15 minutes each may be included as part of the school day for elementary schools only. If the recess exceeds 15 minutes, the remaining minutes are not counted toward school term requirements. For example: 15 minutes out of a 20-minute recess can be counted, but the remaining 5 minutes will not.
3. **Break time is not included in the school day:** A passing period in excess of 10 minutes is considered a break. (Keep in mind that typical passing periods tend to be much shorter. Historically, a 10-minute passing period was to allow students time to change buildings if needed.) A period of time meant to ensure students eat breakfast or a snack is a break. The only exception is for preschool-aged at-risk students, when a certified teacher uses the opportunity to provide quality learning services during meals or snack times.
4. **Parent-Teacher conferences:** Time during which Parent-Teacher Conferences is conducted.
5. **Professional Development:** One half (1/2) of the time devoted to staff development and in-service.
6. **Inclement weather:** On any day in which school has convened, and then subsequently closed due to the determination that inclement weather will cause hazardous driving conditions, such a day will be counted as a full day of school. If school is dismissed early for any reason other than hazardous driving conditions, count only the time school was actually in session.
7. **Delayed-start due to hazardous driving conditions:** On any day in which the start of school is delayed one or two hours due to hazardous driving conditions, such a day shall be counted as a full day of school.
8. **Forgiven time:** A school district may designate time in their school calendar as inclement weather (snow) make up days. These days must also be reported annually on the Superintendent's Organizational Report (S066). The number of hours that may be forgiven are equal to the number of hours designated as inclement weather/snow make-up days. For example, if a school district designates three inclement weather/snow days, then the school district must first make up inclement weather/snow days on the designated days before any forgiveness is allowed. In this example, the first three days must be made up and the next three days missed because of inclement weather would be forgiven.
9. **No heat days:** There is no provision for "heat" days.

Students in grade 12: For students in grade 12, the school term requirements are the same as above except that the total requirement is 181 days, or 1086 hours.

Kindergarten: Beginning 2018-19 school year, attendance minutes for kindergarten students are counted the same as grades 1-12. For example, to be considered a full-time student (1.0 FTE) a kindergarten student must attend 360 minutes.

Preschool-Aged At-Risk (3 and 4-year old at-risk): As part of providing a KSDE-approved Preschool-Aged At-Risk program (which includes 3 and 4-year-old at-risk students) districts receiving Preschool-Aged At-Risk funding agree (as part of completing the annual Program Assurances) to include a minimum of 465 instructional hours in all classrooms.

Waiver by the state board, requirements; disaster defined: In response to a tornado that damaged all the schools in a school district in 2000, a law passed in the 2001 Session of the Kansas Legislature (K.S.A. 72-3117) and amended during the 2021 session, concerning a waiver from the above rules is as follows:

- (a) The state board of education may waive the requirements of law relating to the duration of the school term in any school year upon application for such waiver by a school district. The waiver may be granted by the state board of education upon:
 - (1) Certification by a board of education that, due to a disaster, conditions resulting from widespread or severe property damage caused by the disaster will exist in the school district for an inordinate period of time; and
 - (2) a determination by the state board that the school district cannot reasonably adjust its schedule to comply with such requirements of law. The period of time school is not maintained during any school year due to conditions resulting from a disaster, upon granting of the waiver by the state board of education, shall be considered a part of the school term.
- (b) As used in this section, the term "disaster" means the occurrence of widespread or severe damage, injury or loss of life or property resulting from any natural or manmade cause, including, but not limited to, fire, flood, earthquake, tornado, wind, storm, an epidemic, air contamination, blight, drought, infestation or explosion.

Also see, the [Frequently Asked Questions \(FAQ\) 1.116 Hour School Year Requirement](#) document on KSDE School Finance webpage.

AUDIT STEPS

At any school in which enrollment is audited, the prior year school term must also be audited (unless the school opened in FY23).

Using the log supplied by the school and the district's school calendar for the previous year and other documentation as needed, calculate the total amount of time in each of the categories listed above.

IMPORTANT: If the total number of hours is less than 1,116 hours for grades K-11, less than 1,086 hours for grade 12, or less than 465 hours for preschool-aged at risk, the KSDE auditor must determine the reason for this discrepancy, and report the reason on the school term page of the current USD audit write-up.

REPORTING REQUIREMENTS

Using the School Term and Audit list page of the current audit write-up, list each school building for which the school logs were reviewed, and the amount of time in each category. **ALL TIME SHOULD BE REPORTED IN DECIMAL FORMAT WITH 2 DECIMAL PLACES.**

Auditors are asked to report each high school's seniors and preschool-aged at-risk as separate line items.

An Equal Employment/Educational Opportunity Agency

*The Kansas State Department of Education does not discriminate on the basis of race, color, national origin, sex, disability, or age in its programs and activities. The following person has been designated to handle inquiries regarding the non-discrimination policies:
KSDE General Counsel, 900 SW Jackson, Topeka, KS 66612 785-296-3201*

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