



## Virtual students aged 20 and older

### MILESTONE DATES FOR CLAIMING VIRTUAL CREDITS EARNED

**Steps for USDs claiming credits earned:** each school year, school districts take three steps to claim reimbursement for credits earned by students aged 20 years and older and attending virtually:

1. At the beginning of each school year, in early October, on the Principal's Building Report (PBR), school districts provide an *estimate* of the total credits that virtual students 20 and older will earn during the current school year. [Principal Building Report User's Guide](#)
2. After the school year ends, in early June each year, on the Local Effort for State Foundation Aid web application, districts submit a claim for total credits *earned* the prior school year and if needed, include estimated credits that students may still earn through June 30. KSDE uses this information to compute Virtual State Aid; therefore, this establishes the maximum number of credits for which a school district can be reimbursed. [Local Effort for State Foundation Aid Instruction Manual](#)
3. Finally: by early September following the year the credits were earned, using the Kansans Can (KCAN) web application, districts must submit course outcome records for all 20 and older virtual students earning credits during the prior school year. KCAN records are used to help KSDE audit credit claims for virtual students aged 20 and older. [Guidelines for Reporting Virtual Students in KIDS](#)

Also see: [Kansas Virtual Education Requirements and Monitoring Plan](#), [Timeline of District Activities](#)

### STEPS FOR AUDITING CREDITS EARNED BY STUDENTS AGED 20 AND OLDER

**Steps for auditing credits claimed as earned the prior year by students aged 20 and older:** KSDE Fiscal Auditing takes the following steps to verify credits earned the prior year by students aged 20 and older:

1. Obtain the KCAN report of course outcomes records for all 20 and older virtual students earning credits during the prior school year.
2. Obtain the Local Effort for State Foundation Aid report showing total credits claimed as earned the prior year and estimated through June 30, by district.
3. Obtain transcript records from the school district for each student aged 20 and older and claimed as having earned virtual credits during the prior school year.
4. Review each student's transcript to confirm virtual credits earned the prior school year. Allow up to a maximum of six credits earned per student.
5. Make an audit exception for virtual credits claimed but not supported by an official transcript record; such an exception removes the credit so that it is not funded by KSDE.
6. Virtual credits verified as earned are funded at \$709 per credit hour, for up to a maximum of six total credits earned per virtual student aged 20 and older.
7. Write a Corrective Action Plan as needed to help the school district address issues found during audit.



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