Enrollment Handbook
2019-20 School Year

Count Date: Friday, September 20, 2019

KANSAS STATE DEPARTMENT OF EDUCATION
Fiscal Auditing

2019-20 Enrollment Handbook Page 1
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**Introduction:** Kansas’ school funding formula is the Kansas School Equity and Enhancement Act. This Enrollment Handbook summarizes changes for the 2019-20 school year. Any such changes are shown in yellow.

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**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 2019-20, the BASE is **$4,436.** Student enrollment counts are collected on September 20th.

**The 2019 Count Date will be Friday, September 20th**

If the 20th is not a school day, such as a weekend or an in-service day, the count day moves to the first school day following the 20th. Count Day for the 2019-20 school year is **Friday, September 20.**

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

**Adjusted weighted enrollment is calculated by:**

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

Districts report information on their students using the Kansas Individual Data on Students (KIDS) system and this data is collected at various dates throughout the school year. In order to be counted for enrollment funding by a district the students MUST be included in the KIDS ENRL data provided to KSDE. All Principal’s Building Reports (PBR) and Superintendent’s Organization reports (SO66) will be populated from the data provided to the state on ENRL records through KIDS.

**Adjusted Full Time Equivalency Enrollment**

**How adjusted full-time equivalent enrollment will be calculated for 2019-20:**

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

1. The September 20, **2018 audited** full time equivalent (FTE) number of students regularly enrolled (not including preschool-aged at-risk (4-year-old at-risk) and virtual), **or**
2. The September 20, **2017 audited** FTE number of students regularly enrolled (not including preschool-aged at-risk (4-year-old at-risk) and virtual)
If military enrollment, then the greater of the following:

1. The September 20, 2018 audited full time equivalent (FTE) number of students regularly enrolled plus the February 20, 2019 estimated FTE (not including preschool-aged at-risk (4-year-old at-risk) and virtual), or
2. The September 20, 2017 audited FTE number of students regularly enrolled plus the February 20, 2016 estimated (not including preschool-aged at-risk (4-year-old at-risk) and virtual)
3. The average number of FTE students regularly enrolled in the district for three years; 2016-17, 2017-18, 2018-19 (not including preschool-aged at-risk (4-year-old at-risk) and virtual)

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:


Note: To be regularly enrolled, according to an Attorney General Opinion number 70-72-12 dated April 10, 1970, a student must be “both enrolled on paper and present in body.” Therefore, KSDE uses the term, “enrolled and attending” as the criteria for determining school enrollment. Due to normal absences that might occur for individual students, the following policy is used to determine the eligibility of students to be counted in the regular enrollment of a school district.

Enrolled and Attending

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

THREE EXCEPTIONS TO THE RULE:

1. If a student is absent on September 20: The student can still be counted if the student is enrolled on September 20, and attends at least once prior to September 20 AND once after September 20, but it must be on or before October 4.

2. No school on September 20: If school is not in session, for example, because of parent-teacher conferences on September 20 or the day falls on a weekend, students are counted on the first school day following September 20.

3. Virtual Schools/Programs and Alternative Schools: A two-day attendance rule and special documentation are required for students that are attending virtual schools/programs or alternative schools. Special guidelines must be followed in order to claim these students in your enrollment for funding. Alternative school attendance guidelines can be found on page 11. 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 14-18 for attendance guidelines.
Auditors review enrollment data submitted via ENRL records from KIDS and also review daily attendance records provided by the school. These records may include, but are not limited to:

- Attendance Records (electronic or otherwise)
- Teacher Grade Books
- Special Education Service Logs
- Sign in/Sign out Sheets
- Virtual Activity Logs

### Minutes Enrolled

FTE Calculations are based on KIDS data element **D25 - Minutes Enrolled**.

**Schools are to report the number of minutes the student attends on a daily basis.**

Students attending a virtual school or program, or attending an alternative school or program have special requirements which are covered in their own sections of this handbook.

Count as minutes enrolled:

- Time spent in class
- Passing periods, not to exceed 10 minutes, between classes
- Mid-morning and/or mid-afternoon recess, up to 15 minutes each

Do not count as minutes enrolled:

- Lunchtime and one passing period either before OR after lunch
- Recess that is immediately preceding or following lunch
- Breaks

**THREE BASIC TYPES OF SCHOOL SCHEDULES:**

1. Same schedule every day
2. Block Schedule (Blue Day/White Day)
3. Modified Block (Use the calendar week that includes the count day.)
### Table 1
Bell Schedule - **Same Schedule Every Day***

<table>
<thead>
<tr>
<th></th>
<th>Start</th>
<th>End</th>
<th>Minutes counted</th>
<th>Minutes not counted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Period 1</td>
<td>8:00</td>
<td>8:52</td>
<td>52</td>
<td></td>
</tr>
<tr>
<td>Passing</td>
<td>8:52</td>
<td>8:57</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Period 2</td>
<td>8:57</td>
<td>9:49</td>
<td>52</td>
<td></td>
</tr>
<tr>
<td>Passing</td>
<td>9:49</td>
<td>9:54</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Period 3</td>
<td>9:54</td>
<td>10:45</td>
<td>51</td>
<td></td>
</tr>
<tr>
<td>Passing</td>
<td>10:45</td>
<td>10:50</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Lunch</td>
<td>10:50</td>
<td>11:20</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Passing</td>
<td>11:00</td>
<td>11:25</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Period 4</td>
<td>11:25</td>
<td>12:16</td>
<td>51</td>
<td></td>
</tr>
<tr>
<td>Passing</td>
<td>12:16</td>
<td>12:21</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Period 5</td>
<td>12:21</td>
<td>1:13</td>
<td>52</td>
<td></td>
</tr>
<tr>
<td>Passing</td>
<td>1:13</td>
<td>1:18</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Period 6</td>
<td>1:18</td>
<td>2:10</td>
<td>52</td>
<td></td>
</tr>
<tr>
<td>Passing</td>
<td>2:10</td>
<td>2:15</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Period 7</td>
<td>2:15</td>
<td>3:05</td>
<td>50</td>
<td></td>
</tr>
<tr>
<td>Total minutes</td>
<td></td>
<td></td>
<td>390</td>
<td></td>
</tr>
</tbody>
</table>

*Use calendar week that includes the count day.

### Table 2
Bell Schedule – **Block Schedule (8 Periods)**

<table>
<thead>
<tr>
<th></th>
<th>Start</th>
<th>End</th>
<th>Minutes counted</th>
<th>Minutes not counted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Period 1 &amp; 2</td>
<td>8:00</td>
<td>9:30</td>
<td>90</td>
<td></td>
</tr>
<tr>
<td>Passing</td>
<td>9:30</td>
<td>9:35</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Period 3 &amp; 4</td>
<td>9:35</td>
<td>11:05</td>
<td>90</td>
<td></td>
</tr>
<tr>
<td>Passing</td>
<td>11:05</td>
<td>11:10</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Lunch</td>
<td>11:10</td>
<td>11:40</td>
<td>30</td>
<td></td>
</tr>
<tr>
<td>Passing</td>
<td>11:40</td>
<td>11:45</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Period 5 &amp; 6</td>
<td>11:45</td>
<td>1:15</td>
<td>90</td>
<td></td>
</tr>
<tr>
<td>Passing</td>
<td>1:15</td>
<td>1:20</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Period 7 &amp; 8</td>
<td>1:20</td>
<td>2:50</td>
<td>90</td>
<td></td>
</tr>
<tr>
<td>Total minutes</td>
<td></td>
<td></td>
<td>375</td>
<td></td>
</tr>
<tr>
<td>Blue day</td>
<td>Periods 1, 3, 5, 7</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>White day</td>
<td>Periods 2, 4, 6, 8</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Use calendar week that includes the count day.
### Table 3

**Modified Block (7 Periods & Seminar)**

<table>
<thead>
<tr>
<th>Period</th>
<th>Mon</th>
<th>Tue</th>
<th>Wed</th>
<th>Thur</th>
<th>Fri</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>50</td>
<td>50</td>
<td>90</td>
<td>50</td>
<td>50</td>
</tr>
<tr>
<td>Pass</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>2</td>
<td>50</td>
<td>50</td>
<td>90</td>
<td>50</td>
<td>50</td>
</tr>
<tr>
<td>Pass</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>3</td>
<td>50</td>
<td>50</td>
<td>90</td>
<td>50</td>
<td>50</td>
</tr>
<tr>
<td>Pass</td>
<td>5</td>
<td>5</td>
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<td>5</td>
<td>5</td>
</tr>
<tr>
<td>4</td>
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<td>90</td>
<td>50</td>
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</tr>
<tr>
<td>Pass</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>Lunch</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>5</td>
</tr>
<tr>
<td>Pass</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>5</td>
</tr>
<tr>
<td>5</td>
<td>50</td>
<td>50</td>
<td>90</td>
<td>50</td>
<td>50</td>
</tr>
<tr>
<td>Pass</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>6</td>
<td>50</td>
<td>50</td>
<td>90</td>
<td>50</td>
<td>50</td>
</tr>
<tr>
<td>Pass</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>7</td>
<td>50</td>
<td>50</td>
<td>90</td>
<td>Sem</td>
<td>50</td>
</tr>
<tr>
<td>Min/day</td>
<td>380</td>
<td>380</td>
<td>375</td>
<td>375</td>
<td>380</td>
</tr>
<tr>
<td>Min/week</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1890</td>
</tr>
<tr>
<td>Daily Avg.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>378</td>
</tr>
</tbody>
</table>

*Use calendar week that includes the count day.

### Part Time Students

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

Note: For students receiving educational services away from the main campus of the funding school (such as at a private school) no recess or passing period minutes are countable.

Sample calculations are shown below, using the schedules provided on pages 7-8.

**SAME SCHEDULE EVERY DAY**

- **Example 1, student enrolled and attending periods 1, 2 & 3**
  - Period 1 begins at 8:00, period 3 ends at 10:45
  - All minutes count, 52 + 5 + 52 + 5 + 51 = 165
  - Or 8:00 – 10:45 = 2:45 = 165 minutes.

- **Example 2, student attends only period 1 & 3.**
  - Period 1 = 52
  - Period 3 = 51
  - Passing periods not counted, not passing from period to period
  - 52 + 51 = 103
Example 3, student attending periods 1-5 only.
- 8:00 to 1:13 = 5:13 = 313
- Less lunch and passing period from lunch 30 + 5 = 35
- 313 – 35 = 278

**BLOCK SCHEDULE - Report average minutes per day**

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

**MODIFIED BLOCK - Report average minutes per period**

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

**FTE Calculations**

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

**FTE Calculation - Exceptions**

Many exceptions exist where the FTE calculation above is not used.

1. Preschool three and four year olds with an IEP are automatically .5 FTE.
2. Preschool three and four year olds without an IEP are submitted but not funded.
3. Preschool-aged at-risk (4-year-old at-risk) are automatically .5 FTE.
4. Preschool five year olds with an IEP are automatically 1.0 FTE.
5. Preschool five year olds without an IEP should be enrolled as Kindergartners for funding purposes, but academically should be placed where appropriate (for example, placed in preschool).
6. Kindergarten (for 2019-20) will be based on 2018-19 audited enrollment and each student’s FTE will be based on minutes enrolled.
7. Kindergarteners with an IEP are automatically 1.0 FTE.
8. Grades 1 – 12, with an IEP are automatically 1.0 FTE, except when also enrolled in a virtual school, See: “Special Ed Students Also Attending Virtual School” on page 17.
9. Students identified as “concurrently enrolled” computation changes to minutes enrolled divided by 300, rounded to one decimal. See “Concurrent High School Enrollment” on page 19.
10. Out-of-state students are .75 (rounded as .8) FTE.
Note: Students must have 18 minutes in order for the FTE calculation to generate .1 (18 / 360 = .05 = .1) Students with 17 minutes or less will not be counted. ( 17 / 360 = .04 = 0.0). This does not apply to special education students, unless they are also enrolled in a virtual school.

**PART-TIME KINDERGARTEN and non-public schools**

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

### Age Requirements

<table>
<thead>
<tr>
<th>Grade</th>
<th>Requirements</th>
<th>IEP Status</th>
<th>Funding Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>3 year old Preschool (KIDS grade 01)</td>
<td>Must be three years old on or before August 31 of the current school year.</td>
<td>Student with an IEP will be funded at .5 FTE.</td>
<td>Student without IEP is not funded.</td>
</tr>
<tr>
<td>4 year old Preschool (KIDS grade 02)</td>
<td>Must be four years old on or before August 31 of current school year.</td>
<td>Student with IEP will be funded at .5 FTE.</td>
<td>Student without IEP is not funded.</td>
</tr>
<tr>
<td>5 year old Preschool (KIDS grade 03)</td>
<td>Must be five years old on or before August 31 of current school year.</td>
<td>Student with IEP will be funded at 1.0 FTE.</td>
<td>Student without an IEP will be funded, but for funding purposes must be enrolled as a Kindergartner.</td>
</tr>
<tr>
<td>4-year-old At-Risk – preschool-aged at-risk (KIDS grade 04)</td>
<td>Must be four years old on or before August 31 of current school year.</td>
<td>Must not be five years old on or before August 31 of current school year.</td>
<td>Funded at .5 FTE for number of students approved for program.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Cannot have IEP, but must have one qualifying criteria, see pages 22-23.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3 year olds who meet one of the at-risk qualifying criteria can also be included in KIDS grade level &quot;04,&quot; but will not be funded unless all 4 year-old at-risk students are funded statewide.</td>
</tr>
<tr>
<td>Kindergarten (KIDS grade 05)</td>
<td>Must be five years old on or before August 31 of current school year.</td>
<td>Student with an IEP will be funded at 1.0 FTE.</td>
<td>Student without an IEP will be funded based minutes enrolled, same as all other grades.</td>
</tr>
<tr>
<td>1st Grade (KIDS grade 06)</td>
<td>Must be six years old on or before August 31 of current school year.</td>
<td>Student with IEP will be funded at 1.0 FTE.</td>
<td>Student without IEP is funded based on minutes enrolled.</td>
</tr>
</tbody>
</table>
Non-graded (Adults) (KIDS grade 18)
- Cohort class has graduated
- Does not include 5th year seniors

**EXCEPTIONS TO AGE REQUIREMENTS**

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

**Alternative Schools and Programs**

There are two types of “alternative” schools/programs, one has mandatory attendance, the other does not.

If mandatory attendance is required, enrolled and attending minutes should be computed as in a traditional school.

If mandatory attendance is not required, enrolled and attending minutes will be computed based on two days as follows:

1. First day counted must be on or before September 19.
2. Second day counted must be on or after September 20, but on or before October 4.

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

For 2019-20, 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 19 and the longest day the student attended (limited to 360 minutes) on or after September 20, but on or before October 4. Add the two numbers together and divide by 2, rounded to a whole minute.

For example, records for Student A show the following attendance:
- September 15 - 360 minutes
- September 20 - 120 minutes
- September 27 - 216 minutes

The greatest attendance day on or before September 19 is 360, the greatest attendance day on or after September 20 is 216. In KIDS, minutes enrolled would be reported as 288. (360 + 216 = 576 / 2 = 288)

There is no requirement by KSDE that a student must attend 360 minutes; part-time attendance is allowed.
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 19 and longest day attended on or after September 20, but on or 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.

**CHANGING BUILDING SCHEDULE.** The count days should be a normal school day, no different than any other day of the year. Time attended outside the normal scheduled day will not be used to compute “minutes enrolled”. For example, if the building is normally open 9AM to 7PM except for the few days around the count day, any time attended by students prior to 9AM or after 7PM will not be included in “minutes enrolled”.

**TIME ON THE COUNT DATES WILL BE DISALLOWED FOR:**
- Enrollment process
- Field trips (Time for any activity off school property is considered a field trip)
- Career days (Military Recruiters, Job Fairs, etc.)
- Classroom party or drawing for prizes (all students will be disallowed)
- Lunch provided free of charge by the school, unless available every day
- Childcare, unless available every day (all students will be disallowed)

## 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.**

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**

1. District Enrollment form
   - Full Name
   - Address
   - Date of Birth
   - Cohort class graduation date
   - 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 said courses.
4. Enrollment in high school credit earning courses.
GRADUATION PLANS

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

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

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

Transportation

Any student for whom transportation is made available at district expense regardless of distance should be counted by the district.

KIDS Data Elements - The district is to report at least two items in KIDS:

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

Transportation Miles

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

Note: Document any road closures that are in place on the count day.

Transportation FTE

1. A student riding a regular route bus round trip from home to school to home should be reported as 1.0 FTE
2. A student who only rides one way on a regular route bus would be reported as .5 FTE
3. A student riding a special education funded bus is reported as 0 (zero) FTE.
4. Private school students who are also counted in the public school enrollment can be counted for transportation, but are limited to their enrollment FTE. For example, a Title I student from a parochial school that receives 30 minutes of Title I service per day would be included in the enrollment count for 0.1 (30 / 360 = .08 = .1), therefore if transportation is provided to this student their transportation FTE would be 0.1.
Additional required information
For any student with reported Transportation Miles of 2.5 or greater, the following items should be maintained:

1. Student Address (where student lives, not where picked up) - D46
   Example: 1234 North Main -
2. Student Address City – D47
3. Student Address Zip Code – D48

Do NOT report a Post Office Box number as the address; provide the physical address of the home.

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

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

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

Non-Resident Transportation
As a general rule, districts are not allowed to cross into another district to pick up students without the permission of the resident district.

A special rule exists to allow a school district to cross into another district and pick up a student who wishes to attend in their district. It must be 2.5 miles or more from the student’s home to the school within the resident district to qualify. Each year, before providing transportation to an out of district student, the district must notify the board of education in the resident district. The notification form is available on the School Finance/School Bus Safety website: Out of District School Transportation Notification

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

Virtual Schools and Programs

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

NOTE: The age related eligibility date for virtual schools and programs does not change year to year; it is always September 20th.
VIRTUAL STUDENTS 19 AND UNDER (AS OF SEPTEMBER 20TH)

Virtual students must attend at least two days in order to be included in the district’s virtual enrollment count. Students must attend a single day on or before September 19 AND a single day on or after September 20, but on or before October 4.

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

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

Districts must provide documentation to the auditor for the two days the district wishes to count for each student’s minutes enrolled, including the longest day attended on or before September 19 and longest day attended on or after September 20, but on or before October 4. Keep in mind that on a given day, a student’s minutes may consist of multiple ways of attending.

The student may attend in three ways:
1. Connected (On-line).
2. Off-line.
3. On-site.

**Connected (On-line) time** should be documented with a print out from the virtual school or program’s computer system showing when the student was connected to the online curriculum.

**Off-line time** should be documented with an 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 logs must be signed by the student, or if the student is less than 18 years old, the student’s parent or guardian. Activity logs must be signed by the parent or student on or before November 1. Off-line time will be disallowed for any student whose activity log is signed after November 1.

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 including October 4.

**On-site time** attendance refers to in-person attendance at one or more buildings within the district sponsoring the virtual school or program. Time for any activity off school property is considered a field trip and will not be counted. On-site attendance at a building within another district requires written permission from the superintendent of that other district.

On-site time should be documented with sign-in/sign out sheets showing when the student attended. Applicable lunch breaks should be reported on this same sheet. 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. Lunch break deductions only apply to “On-site” time.
Calculating Minutes Enrolled (Virtual Students 19 and Under)

Once the student has fulfilled the two-day attendance rule above, to compute minutes enrolled, find the longest day the student attended (limited to 360 minutes) on any day on or before September 19 and the longest day the student attended (limited to 360 minutes) on or after September 20, but on or before October 4. Add the two numbers together and divide by 2, rounded to a whole minute.

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.
VIRTUAL STUDENTS 20 AND OVER (AS OF SEPTEMBER 20TH)
(See clarification of virtual fifth year seniors and adults on page 42)
Virtual students 20 and over will not be funded on minutes enrolled on the count days and are not required to be “enrolled and attending” within the two separate count windows. Rather, any credits earned by virtual students 20 and over between July 1 and June 30 will be funded at $709 per credit hour.

Even though computing minutes enrolled will no longer be required for funding purposes, KSDE will still need an ENRL record for headcount purposes. Virtual students 20 and over who are enrolled on or before September 19th (end of first count window) should have an ENRL submitted with 360 minutes, REGARDLESS of the actual number of minutes they attend during that period.

IDENTIFYING VIRTUAL STUDENT IN KIDS

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

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

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

NON-RESIDENT VIRTUAL STUDENTS
Students who are not residents of the State of Kansas are not included in the enrollment count for virtual schools or programs.

VIRTUAL SCHOOL or PROGRAM vs. ON-LINE CLASS
An on-line class is a class offered by the school, where the student attends within the designated period in the school day and would not be considered a virtual school or program.

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.
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: The Director of Fiscal Auditing reviews a KIDS report that identifies whether a student is claimed by more than one building for more than 1.0 FTE in total. As part of resolving duplicate-claimed students, the Director may make changes to correct the student count based on information received during a subsequent audit of another district. Those changes may happen after the district receives the initial audit report from School Finance. If this happens, a revised audit report will be sent to the district with an explanation for any changes.

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

**STUDENTS ATTENDING TWO BUILDINGS WITHIN SAME DISTRICT.**
Students who attend more than one building within the district are to be counted in the building the student attends the most. A district may choose to count the student in the building with lessor attendance, but may not count in both buildings. This DOES NOT apply when one of the buildings is a virtual school or program. Refer to page 16 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.

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. **A licensed teacher is required to provide services to the student.** The teacher must document date and subject(s) for which instruction is being provided. Sending homework to a homebound or hospitalized student does not fulfill the requirements to be counted for funding.

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

**IF THE STUDENT HAS AN IEP,** the district need only show that the student has received special education homebound services.
Military Second Count

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

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

Note: The military second count funding does not apply to virtual school students.

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

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

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

Auditors should take caution in scheduling districts known to have qualified for the 2nd count and those districts within 30 miles of Fort Riley or Fort Leavenworth until after March 10.

Concurrent High School Enrollment

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

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

If colleges do not take attendance and supply the high school with daily attendance records, the high school must take attendance. A sample of a Class Attendance Log is available under the “Forms and Documents” section on the Fiscal Auditing website for schools to use to verify attendance at the college or technical school.
KIDS Data Element D26 – Concurrent High School Enrollment

Blank = None
1 = Technical College or Career & Technical Education (CTE) program @ Community College
2 = Community College (Non CTE program)
3 = State University
4 = Private College or Other Postsecondary
5 = High school program held outside of main high school campus.

If student qualifies for both #1 and #2, report as #1.

Additional requirements for concurrent high school enrollment:
1. Each student is of sophomore, junior or senior status (10th, 11th or 12th grade) as designated by the unified school district.

2. Each student has the permission of his/her high school principal to enroll. (Sample form available on website). The form is to be filled out for each student, signed by the high school principal, and kept on file in the student's postsecondary education institution file. This permission form must be provided to the Kansas State Board of Regents (KBOR) auditors during the college's annual fiscal audit.

3. The course is a bona fide college course, approved by the KBOR, taught with the same requirements and rigor as any other college course.

4. The college and unified school district have a cooperative agreement to allow such enrollment as required by law.

5. The college provides verification of attendance from the start of school to October 4.

6. Only students enrolled for college credit can be carried on the class roster.

Kansas Academy of Math and Science (KAMS)

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

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

To correctly submit a KAMS student on an ENRL submission:

D2 – Accountability School, the building number of the high school where the student would normally have attended within the district.
D15 – Funding School, must be the district office building number.
D16 – Attendance School, must be 9100 (Fort Hays State University)
D24 – Minutes Enrolled, should be 300.
D25 – Concurrent Enrollment, must be 3 (State University).

Juvenile Detention Centers

A pupil confined in and receiving educational services at a juvenile detention center (JDC) shall not be counted in the regular enrollment of a district. JDCs are funded separately, receiving double funding, and have three count dates. For information on counting students at a JDC please refer to the Juvenile Detention Center Audit Guide available on the Fiscal Auditing website.

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

Question: Can the student be included in the enrollment of district 888?

Answer: No. The student was enrolled and attending a JDC on September 20 in district 999. District 999 will claim the student in the count of their JDC on September 20.

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

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

Out of state Students

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

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

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

Foreign exchange students can only be counted if they are enrolled for at least the equivalent of one semester or two quarters. 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 Guidelines

The Work Based Learning program is designed for regular education students that want to gain experience working in a job that is directly tied to a class in which the student is enrolled. The academic and occupational skills that the student will learn need to be at the same skill level as the course that the student is enrolled.

**Examples of a quality Work Based Learning program include working for a:**
- CPA firm while enrolled in an accounting class
- Law firm while enrolled in a government or law class
- Local newspaper while enrolled in an English class

*For goals and sample program requirements, rules and regulations, and sample forms for work experience programs, please check documents available on the Fiscal Auditing Website.*

Attendance records are required for programs held away from the school building.

**KSDE will make the final determination on any disputed class.** If a district is planning to offer such a class, we recommend contacting Natalie Clark, Education Program Consultant. Contact information: (785) 296-4916 or ndclark@ksde.org

Preschool-Aged At-Risk (4-Year-Old At-Risk)

In order to claim students as Preschool-Aged At-Risk (4-year-old at-risk) - KIDS grade 04, the following must be in place:

A. District operates an approved Preschool-Aged At-Risk (4-Year-Old at-risk) program.
B. Student must be four years old on or before August 31 of current school year.
C. Student must not be of Kindergarten age (five years old on or before August 31).
D. Student must not also be receiving special education-funded services.
E. Student must meet at least one qualifying criteria listed below.

**Qualifying Criteria:**

1. **Poverty.** Student must qualify for free lunch under the National School Lunch Program.
2. **Single Parent Family.** Custodial parent is unmarried on the first day of school.
3. **Department for Children and Families (DCF) referral.** Reason for referral must document the need for the child to attend Preschool and signed by the DCF agent.
4. **Teen Parent.** At least one parent was a teen when child was born.
5. **Parent Diploma.** At least one parent is lacking a high school diploma or GED at time of enrollment.

6. **Child qualifying for migrant status.** Copy of Certificate of Eligibility must be on file.

7. **Limited English Proficiency.** Student must qualify for bilingual weighting and ESOL services must be provided.

8. **Developmentally or academically delayed based on validated assessments.**
   Lower than expected developmental progress in at least one of the following areas:
   a. Cognitive Development
   b. Physical Development
   c. Communication/literacy
   d. Social-emotional/behavior
   e. Adaptive behavior/self help skills

Item #8. Based on appropriate and valid assessment results, the developmental progress of the child has been determined by a trained professional to be lower than typically expected for his/her chronological age, yet above what would be considered eligible for special education services (based on the procedural manual and guidance materials of specific assessment instruments). Scores that fall at or below the 40th percentile indicate ‘at-risk’.

**A district may not claim more students than have been approved by KSDE.**

If a district claims more students than they have been approved for, auditors will remove those students who have no other weightings or pick a student who will have the least effect on total weighted enrollment.

**FTE is 0.5 for all Preschool-Aged At-Risk (4-year-old at-risk) students.**

**Audit Requirements**

Auditors must verify the following items in regard to Preschool-Aged At-Risk students.
1. The district must have an approved preschool-aged at-risk (4-year-old at-risk) program.
2. District did not exceed the approved number of pupils.
3. Students met the enrolled and attending provisions.
4. Children were four years old.
5. Verify documentation for each child’s eligibility in the program.

**Section below is for KSDE Auditors - Audit Requirements for Enrollment**

All schools within a district must be audited except for the six largest districts below:
- USD 229 – Blue Valley
- USD 233 – Olathe
- USD 259 – Wichita
- USD 500 – Kansas City
- USD 501 – Topeka
- USD 512 – Shawnee Mission

In the districts listed above enrollment shall be audited in all high schools, all special schools, a minimum of 50% of middle schools or junior high schools, and a minimum of 33% of elementary schools.
Fiscal Auditing will determine which schools will be audited each fiscal year. If it is determined during the audit that schools not originally selected require auditing, these schools should be ADDED to the list of audited schools.

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

- Enrollment Headcount and FTE
- All students meet the “enrolled and attending” provision.
- All students are counted in the correct grade category.
- All part-time student’s FTE (minutes enrolled) are reported and calculated correctly.
- All Kindergarten, Preschool Special Education and 1st graders meet age requirements.
- Check duplicate list and make appropriate audit exceptions.
- Check virtual school students and verify all are Kansas residents.
- Verify that virtual school students have been identified correctly.
**WEIGHTINGS**

**Introduction:** The Kansas School Equity and Enhancement Act includes specific provisions for weighted enrollments, including at-risk student weighting, high density at-risk, bilingual, career technical education, transportation, etc…. (K.S.A. 72-5131)

Any changes to weighted enrollments are shown in **yellow**.

**At-Risk Student Weighting**

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 2019-20:**

**If no military enrollment, then:**

September 20, 2019 headcount of students claimed as FREE.

**If military enrollment, then:**

September 20, 2019 headcount of students claimed as FREE plus the February 20, 2020 estimated headcount of students claimed as FREE.

A student can be included in FREE lunch headcount/list of “At-Risk” students by any of the following methods:

- Have on file an income eligibility form showing income. A school official, having reviewed the form, should sign it and mark which category the student belongs. The student may qualify for Free, Reduced or Paid meals. Only Free meal eligibility qualifies for At-Risk funding.
- The student is included on the “Direct Certification” list.
- Prior year carryover of income eligibility forms and direct certifications. The carryover is good for 30 operating days (when meals are served) or when a new application is submitted. Carryover applies to any method of identifying students.
- School participates in the national school lunch program as a Provision II school or as a Community Eligible School. All students receive a free meal; however, for at-risk funding purposes, the district must still document which students qualify for free status. (Approved Community Eligibility (CEP) schools should not report 100% students.) Rather, CEP schools should report only students whom are eligible based on a completed 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 at-risk count for a district:

- Students enrolled in grades 1 through 12 who attend less than full time.
- Students who on September 20 are 20 years old or older.
- Students counted as “Virtual.”
- Non-funded preschool students.

**KIDS Data Element D34 – Eligibility for National School Lunch Program (School Nutrition Program), allowable entries are:**

- Blank or “0” = Paid, or not eligible
- 1 = Eligible for reduced price lunch
- 2 = Eligible for free lunch

**COMMUNITY ELIGIBLE SCHOOLS.**

The Community Eligible Schools (CES) provision of the national school lunch program provides for all students in a school to receive free lunches if the school meets qualifying conditions. If a school decides to use the Community Eligibility Provision, the at-risk 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 the Community Eligibility Provision 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 state at-risk application to identify at-risk students 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. Auditors will be asking the districts for the list of student’s whose income forms were verified. If, during the verification process, a student(s) eligibility changed, said change is retro-active to the September 20 count.

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

Failure to verify:

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

**Audit Requirements**

- Review the required number of applications.
- Check verification and make appropriate adjustments. Report total changes on the Overall Audit Summary Tab in the Audit Report.
High-Density At-Risk Weighting

This weighting factor is based on the district’s free lunch percentage; a calculation of the number of students claimed as free divided by the enrollment headcount (excluding virtual and non-funded preschool students). (The percent should be rounded to two decimals.) The factor is determined by the free lunch percentage for the current (2019-20) year.

High-density at-risk weighting will be calculated for 2019-20 and the greater of the following will be used:

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

At the building level (will be a sum of all buildings that qualify):
  1. If the free lunch percentage is 35% or more, but less than 50%; then take the number of free lunch students times (the free lunch percentage minus 35%), then times 0.7.
  2. If the free lunch percentage is 50% or more, multiply the number of free lunch students times 0.105.

School building High-Density At-Risk weighting is scheduled to expire July 1, 2020.

School Facilities Weighting

School Facilities weighting (new facilities weighting) is calculated by taking the student FTE in a new facility times 25% (.25) rounded to one decimal place. The auditor is concerned only with the total student FTE. This is not a KIDS item, and is reported directly on the SO66.

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

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

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

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

The intent of the law was to allow two years, so if a school had opened after September 20th, 2019 the school would still receive two years funding. For example, if a school was
Opened on February 1, 2020 (FY20), new facilities weighting would be available on September 20, 2020 (FY21) and September 20, 2021 (FY22).

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

There are two methods of computing new facilities weighting depending on the following:
- totally new school, or
- addition to an existing school

**New School Building**

**Method 1 – New School Building**
For totally new school building, determine the enrollment FTE for the entire school. Remember that special education preschool students count as .5, and be watchful of part-time students and for students who may attend outside the building.

<table>
<thead>
<tr>
<th>Grade</th>
<th>Enrollment</th>
<th>FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kindergarten</td>
<td>55</td>
<td>55*</td>
</tr>
<tr>
<td>Kindergarten Special Ed.</td>
<td>6</td>
<td>6.0</td>
</tr>
<tr>
<td>1</td>
<td>48</td>
<td>48.0</td>
</tr>
<tr>
<td>2</td>
<td>52</td>
<td>52.0</td>
</tr>
<tr>
<td>3</td>
<td>47</td>
<td>47.0</td>
</tr>
<tr>
<td>4</td>
<td>50</td>
<td>50.0</td>
</tr>
<tr>
<td>Preschool 3 &amp; 4 year olds</td>
<td>5</td>
<td>2.5</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>263</strong></td>
<td><strong>260.5</strong></td>
</tr>
<tr>
<td>Total FTE times .25</td>
<td><strong>65.1</strong></td>
<td></td>
</tr>
</tbody>
</table>

*count each Kindergarten student based on their enrollment FTE

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

**New Addition to Existing Building**
For schools with new additions, the calculation is based on the average number of students who are attending in the new facility.

Below are three examples of how to determine and compute FTE:
Table 5 computes the student FTE for one room of a new addition.

<table>
<thead>
<tr>
<th>Period</th>
<th>Enrollment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>12</td>
</tr>
<tr>
<td>2</td>
<td>25</td>
</tr>
<tr>
<td>3</td>
<td>24</td>
</tr>
<tr>
<td>4</td>
<td>0</td>
</tr>
<tr>
<td>5</td>
<td>18</td>
</tr>
<tr>
<td>6</td>
<td>16</td>
</tr>
<tr>
<td>7</td>
<td>21</td>
</tr>
<tr>
<td>Total / 7 periods</td>
<td>116</td>
</tr>
<tr>
<td>Average in Room</td>
<td>16.6</td>
</tr>
</tbody>
</table>

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

New Addition to Existing Building

<table>
<thead>
<tr>
<th>Period</th>
<th>Blue Day</th>
<th>White Day</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>20</td>
<td>14</td>
</tr>
<tr>
<td>2</td>
<td>15</td>
<td>18</td>
</tr>
<tr>
<td>3</td>
<td>12</td>
<td>22</td>
</tr>
<tr>
<td>4</td>
<td>0</td>
<td>15</td>
</tr>
<tr>
<td>Total</td>
<td>47</td>
<td>69</td>
</tr>
<tr>
<td>Room Total for 2 days</td>
<td>116</td>
<td></td>
</tr>
<tr>
<td>Room Total / 8 periods</td>
<td>14.5</td>
<td></td>
</tr>
</tbody>
</table>

Table 6 computes new facilities FTE for each room of the new addition -- if the school operates on a block schedule where every other day is the same.
In Table 7, the room has a different schedule every day, therefore, the school will list enrollments for the classroom for the entire week of September 20.

<table>
<thead>
<tr>
<th>Period</th>
<th>Monday</th>
<th>Tuesday</th>
<th>Wednesday</th>
<th>Thursday</th>
<th>Friday</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>21</td>
<td>15</td>
<td>21</td>
<td>15</td>
<td>18</td>
</tr>
<tr>
<td>2</td>
<td>16</td>
<td>18</td>
<td>16</td>
<td>17</td>
<td>12</td>
</tr>
<tr>
<td>3</td>
<td>18</td>
<td>6</td>
<td>0</td>
<td>9</td>
<td>18</td>
</tr>
<tr>
<td>4</td>
<td>18</td>
<td>12</td>
<td>12</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5</td>
<td>21</td>
<td>0</td>
<td>0</td>
<td>12</td>
<td>15</td>
</tr>
<tr>
<td>6</td>
<td>17</td>
<td>16</td>
<td>15</td>
<td>21</td>
<td>15</td>
</tr>
<tr>
<td>7</td>
<td>26</td>
<td>15</td>
<td>24</td>
<td>23</td>
<td>22</td>
</tr>
<tr>
<td>8</td>
<td>15</td>
<td>21</td>
<td>17</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>9</td>
<td>6</td>
<td>12</td>
<td>14</td>
<td>18</td>
<td>22</td>
</tr>
<tr>
<td>10</td>
<td>8</td>
<td>12</td>
<td>22</td>
<td>21</td>
<td>16</td>
</tr>
<tr>
<td>Daily Totals</td>
<td>166</td>
<td>127</td>
<td>141</td>
<td>136</td>
<td>138</td>
</tr>
<tr>
<td>Weekly Total</td>
<td>708</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Daily Average</td>
<td>141.6</td>
<td>(708/5)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Average Enrollment</td>
<td>14.2</td>
<td>(141.6/10)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

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

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

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

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

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

Part I: STUDENT QUALIFICATIONS
There is a three-step process to identify a student eligible for English Learners services.

Step 1:
A language other than English must be indicated on the Home Language Survey. The survey must have included the following four questions:

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

Step 2:
If the Home Language Survey indicates a history of a language other than English is used in the home, the student must be assessed for his/her English proficiency using one of the following assessments (for grades Pre-K through 12)

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

Step 3:
If one of the state-approved assessments determines the student to be limited in any domain (listening, speaking, reading, writing, or a composite of the four) of English proficiency then that student is eligible to receive ESOL services from a qualified teacher.

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

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

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

1. A proficient/fluent score on the KELPA2. Starting in 2017-18, the state criteria to exit a student from an ESOL program is scoring proficient ONE year. For the following year, the district must choose one of two statuses for each student:
   a. **monitored** – this means the student is not receiving services. The district will not receive bilingual funding for a student on monitored status.
   b. **transitional** – the district has chosen to provide bilingual services for one year following a proficient KELPA2. During this year, service must be provided. The district will receive bilingual funding for a transitional student only if services are provided.
2. BLT or SIT recommends that the student be exited from ESOL services after one year, due to reasons that are NOT a result limited English proficiency, but that are noted on a student’s IEP.
3. Parents withdraw their child from an ESOL program.

**Part II: TEACHER QUALIFICATIONS**

A qualified teacher must have one of the following:

- Holds a Kansas ESOL endorsement on count day;
- Have a Kansas ESOL waiver on count day;
- Have a Kansas ESOL provisional license on count day;
- Have a Kansas restricted license on count day, having also passed the ESOL Praxis;
- Have a ESOL Endorsement Plan of Study on file at the district office prior to the count day, with courses having begun prior to count day; or
- Have passed the ESOL PRAXIS and have applied to KSDE Teacher Licensure and Accreditation team for endorsement before the official count day.

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

**ESOL Endorsement Plan of Study**

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

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

For the 2019-20 school year, annual progress will be fulfilled if the teacher has taken a class in any of the following college semesters:

- Spring 2019
- Summer 2019
- Fall 2019
- Spring 2020
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 five/three year limit has not been reached.

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

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

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

Paraprofessionals must not be:
- Solely responsible for ESOL instructional or related service;
- Responsible for selecting, programming, or prescribing educational activities or materials for ELs without the supervision and guidance of the supervising teacher;
- Solely responsible for preparing lesson plans or initiating original concept instruction; or
- Used as substitute ESOL teachers, unless they hold the appropriate Kansas licensure.

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

**BILINGUAL/ESOL MINUTES REPORTED in KIDS**

**KiD$ Data Element D42 – ESOL/Bilingual Student Contact Minutes**
The number of minutes reported in KIDS for Bilingual Students (now known as English Learners) will be based on the amount of service provided to the student on September 20.

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

If the student receives pull out services or a different amount of service each day, total the minutes for the five school days for the week that includes the count day and divide by five. If a teacher and para are working with the same student during the same period of time, the para time is not allowed.
Students in grades K-12 are limited to 360 minutes. Students in preschool are limited to 180 minutes.

**COMPUTING BILINGUAL WEIGHTING**

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

**For 2019-20 bilingual weighted funding will be based on the greater of the following:**

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

2. **English Learners headcount times 0.185:** This is the total head count of students enrolled in an approved English Learner program x 0.185 and rounded one decimal place.

**Audit Requirements**
- Auditors must verify the following:
- Teachers have an ESOL endorsement, or if on "Plan of Study," have made annual progress and have not exceeded the three year limitation.
- That students qualify for the program; this includes checking for home language surveys and test results.
- That no one student has exceeded 360 minutes of English Learner services (180 minutes for Special Education preschool or preschool-aged at-risk (4-year-old at risk)).
- For each student, check KELPA2 score for one year and if the district chose the option of placing a student on transitional status for one year, then also check whether services were provided during the transitional year.

**Career Technical Education Weighting (Vocational Weighting)**

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

The district must maintain a September 20 roster for each class approved for additional funding. The roster must have the exact course code as approved on the Pathways list.

**Classes taken at a Technical College or Community College are no longer eligible for .5 funding.** Those classes are funded directly to the college by the Kansas Board of Regents.

**Career and Technical Education Contact Minutes – D45 in KIDS**

Minutes are reported in KIDS for each student who is enrolled and attending an approved class.
All calculations for minutes are rounded to whole minutes. For example: 42.2 = 42, 42.5 = 43, 42.8 = 43.

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

All examples below use the sample schedules found on pages 7 and 8 of this handbook.

**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).

**SCHOOLS THAT OPERATE ON A FOUR DAY WEEK**
Four day schools usually have a longer school day than traditional five day per week schools. Calculating CTE minutes for these schools is total minutes per week divided by five.

**Verifying the number of minutes claimed in KIDS.**
A simple method to verify the total minutes shown on the Principal Building Report (PBR) is to create a spreadsheet listing each approved class, the period that class meets, the number of minutes in that period, and the number of students enrolled in that class with a total for each class.
Using the Same Schedule Every Day example from page 7, such a spreadsheet might look like the following:

<table>
<thead>
<tr>
<th>Class</th>
<th>Period</th>
<th>Minutes</th>
<th>Enrollment</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting I</td>
<td>1</td>
<td>52</td>
<td>10</td>
<td>520</td>
</tr>
<tr>
<td>Accounting I</td>
<td>2</td>
<td>52</td>
<td>10</td>
<td>520</td>
</tr>
<tr>
<td>Animal Science</td>
<td>2</td>
<td>52</td>
<td>15</td>
<td>780</td>
</tr>
<tr>
<td>Plant Science</td>
<td>3</td>
<td>51</td>
<td>15</td>
<td>765</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>2,585</strong></td>
</tr>
</tbody>
</table>

In this example, if the number of minutes claimed on the Principal Building Report (PBR) is not 2,585, there must be a problem. Look for students on the roster of the classes listed on the verification spreadsheet and be sure each student has been counted for the correct number of minutes.

**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

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

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

Using the Same Schedule Every Day sample on page 7 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 X 9 = 450. On the PBR enter 450 in the seminar minutes section.

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

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

If the teacher for any approved class has some other class scheduled during the seminar period, or is scheduled out of the building during the seminar period, all of that teacher’s technical education class’ enrollment will be excluded from the count.
Using the example from the previous page, if the teacher for the Accounting I classes held in period 1 and 2 is scheduled to teach a class in the Middle School during the period 6 seminar period, the 20 students in those classes are excluded from the seminar count.

**Computing FTE**

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

**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 vocational 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 Audit 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 provides for a statutory minimum level of transportation funding as 2016-17 school year. The statutory minimum expires June 30, 2021. However, 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 Ed.).
- Homebound students are not included as riding a bus.
- Part-time private school children are reported for FTE equal to their enrollment FTE.

Using maps available at the district office or the mapping program available to them, auditors will determine those addresses to be measured and then drive as needed those that are suspect of being less than 2.5 miles for verification. Prior year measurements should be available in the audit “desk file” on the project drive.

Virtual Students – Funding

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

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

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

- Virtual students 19 and under are funded based on the number of minutes enrolled and are not eligible for any weightings. (Full-time funded at $5,000, part-time funded at $1,700 x FTE).
- Virtual students 20 and over will be funded $709 per credit earned from July 1, to June 30 (up to a maximum of six credits).

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

Virtual students 20 and over - funding for credits earned is available for both semesters:
- Students who are enrolled for 1st semester – submit data on the ENRL records.
- Students who enroll after count window/during a semester – submit an ASGT record in KIDS.

Virtual students 19 and under - if student is attending a traditional school in one district and a virtual school/program in another district the traditional school counts minutes first, the virtual school is limited to remaining minutes.

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

Audit Requirements (Virtual)

- All aspects of Virtual State Aid are automatically calculated using information from the enrollment reporting of virtual students.
Low/High Enrollment Weighting

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

<table>
<thead>
<tr>
<th>Adjusted Enrollment of District</th>
<th>Factor or Formula</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 – 99.9</td>
<td>1.014331</td>
</tr>
<tr>
<td>100 – 299.9</td>
<td>([7,337-9.655(E-100)]/3642.4)-1</td>
</tr>
<tr>
<td>300-1621.9</td>
<td>([5406-1.2375(E-300)]/3642.4)-1</td>
</tr>
<tr>
<td>1,622 and over</td>
<td>.03504</td>
</tr>
</tbody>
</table>

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

Audit Requirements: None, automatically calculated.

Special Education Weighting

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

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

1. 2019-20 Special Education State Aid
2. 2008-09 Special Education State Aid

Listed below are selected USDs eligible for Ancillary Facilities or Cost of Living weightings.
Ancillary Facilities Weighting

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

Currently, the only districts that qualify for ancillary facilities weighting are:
- USD 229 – Blue Valley
- USD 230 – Spring Hill
- USD 231 – Gardner Edgerton
- USD 233 – Olathe

Cost of Living Weighting

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

For the 2019-20 school year, school districts below are eligible for the weighting but may not have applied for it.

<table>
<thead>
<tr>
<th>District</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>USD 203 Piper</td>
<td>3.43%</td>
</tr>
<tr>
<td>USD 229 Blue Valley</td>
<td>5.00%</td>
</tr>
<tr>
<td>USD 230 Spring Hill</td>
<td>5.00%</td>
</tr>
<tr>
<td>USD 231 Gardner</td>
<td>1.52%</td>
</tr>
<tr>
<td>USD 232 DeSoto</td>
<td>5.00%</td>
</tr>
<tr>
<td>USD 233 Olathe</td>
<td>4.83%</td>
</tr>
<tr>
<td>USD 266 Maize</td>
<td>1.26%</td>
</tr>
<tr>
<td>USD 323 Rock Creek</td>
<td>0.26%</td>
</tr>
<tr>
<td>USD 348 Baldwin</td>
<td>0.77%</td>
</tr>
<tr>
<td>USD 368 Paola</td>
<td>0.11%</td>
</tr>
<tr>
<td>USD 383 Manhattan</td>
<td>1.46%</td>
</tr>
<tr>
<td>USD 385 Andover</td>
<td>5.00%</td>
</tr>
<tr>
<td>USD 416 Louisburg</td>
<td>2.52%</td>
</tr>
<tr>
<td>USD 437 Auburn-Washburn</td>
<td>1.52%</td>
</tr>
<tr>
<td>USD 458 Basehor-Linwood</td>
<td>2.92%</td>
</tr>
<tr>
<td>USD 464 Tonganoxie</td>
<td>0.81%</td>
</tr>
<tr>
<td>USD 469 Lansing</td>
<td>1.05%</td>
</tr>
<tr>
<td>USD 497 Lawrence</td>
<td>1.46%</td>
</tr>
<tr>
<td>USD 512 Shawnee Mission</td>
<td>4.69%</td>
</tr>
</tbody>
</table>

To compute Cost of Living Weighting:

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

Audit Requirements:
- Cost of Living weightings will need to be recalculated after all other portions of the enrollment audit are completed.
- Be sure that if the district receives any of these two weightings (ancillary and cost of living) that the FTE assigned to these are included in the Total Estimated Weighted Enrollment of the district. This will require the auditor to adjust the write-up program to include any of these items.
KSDE Contact Information:

Fiscal Auditing | Laurel Murdie, Director | (785) 296-4976 | lmurdie@ksde.org

School Finance | S. Craig Neuenswander, Director | (785) 296-3872 | craign@ksde.org

Kansas State Department of Education | Landon State Office Building | 900 SW Jackson St | Topeka KS 66612-1212 | www.ksde.org

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Appendix

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

To clarify:

- Fifth-year seniors may enroll in virtual schools and programs approved to serve 12th grade students. They may also enroll in virtual schools and programs approved to serve adult students. They can participate with either group of students, but they will be coded 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 will be coded in the KIDS system as Not Graded.

- The terms “fifth-year senior” and “adult” have NOTHING to do with funding. These are terms KSDE uses to denote grade level and position within the graduation cohort.

- Traditional and alternative funding is NOT differentiated based on age. Traditional and alternative students will be funded based on minutes enrolled.

- Virtual funding IS differentiated based on age. Virtual students 19 and under will be funded based on minutes enrolled. Virtual students 20 and over will be funded based on credits completed.

- The age determination date for virtual funding is September 20th.

- Virtual schools and programs MAY encounter a disconnect between the terms “12th grade student” and “fifth-year senior” and the way that these students will be funded based on age. There may be some 12th grade students who are 20 and over and are funded based on credits completed. There may be some fifth-year seniors who are 19 and under and are funded on minutes enrolled. Virtual schools and programs will need to pay close attention to this possibility.

- KSDE encourages virtual schools and programs NOT to set enrollment criteria based on age, but rather on grade level and to just be prepared for students that overlap the ‘19 and under’ and ‘20 and over’ funding categories.