



KSDE FISCAL AUDITING TEAM
785-296-4976

SCHOOL TERM AUDIT GUIDE

2019-20, audited in FY21

Revised August 2020

PURPOSE OF AUDIT

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

For the 2019-20 school year, all districts have chosen the 1116-hour option.

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

1. **Regularly scheduled classes:** All time that the school is open for regularly scheduled classes. Do not include lunchtime and one passing period either before or after lunch. Do include all other passing times.
2. **Recess:** A mid-morning and/or mid-afternoon recess not to exceed 15 minutes each may be included as part of the school day. If the recess exceeds 15 minutes, the remaining minutes are not counted toward school term requirements. For example: 15 minutes out of a 20 minute recess can be counted, but the remaining 5 minutes will not. A recess period immediately before or after the lunch period is not included in the school day.
3. **Break time is not included in the school day:** A passing period in excess of 10 minutes is considered a break. (Keep in mind that typical passing periods tend to be much shorter. Historically, a 10 minute passing period was to allow students time to change buildings if needed.) A period of time meant to ensure students eat breakfast or a snack is a break.
4. **Parent-Teacher conferences:** Time during which Parent-Teacher Conferences is conducted.
5. **Professional Development:** One half (1/2) of the time devoted to staff development (In-Service).
6. **Inclement weather:** On any day in which school has convened, and then subsequently closed due to the determination that inclement weather will cause hazardous driving conditions, such a day will be counted as a full day of school. If school is dismissed early for any reason other than hazardous driving conditions, count only the time school was actually in session.

7. **Delayed-start (what to do):** On any day in which the start of school is delayed due to hazardous driving conditions, such a day shall be counted as a full day of school.
8. **Forgiven time:** A school district may designate time in their school calendar as inclement weather (snow) make up days. These days must also be reported annually on the Superintendent's Organizational Report (S066). The numbers of hours that may be forgiven are equal to the number of hours designated to be snow make-up days. For example: if a district designates 19.5 (three days) hours as snow make-up time, the district must then use the 19.5 hours of make-up time. The next 19.5 hours of missed time would be forgiven.
9. **No heat days:** There is no provision for "heat" days.

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

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

There is no provision in the law stating the minimum time requirements for 4-year-old at-risk or preschool programs. The intent of the legislature for the 4-year-old at-risk program was that it be the same as a (at the time) a half-day Kindergarten program (465 hours or 186 2.5 hour days).

In response to a tornado that damaged all the schools in a school district in 2000, a law passed in the 2001 Session of the Kansas Legislature concerning a waiver from the above rules is as follows:

Section 1. (a) The state board of education may waive the requirements of law relating to the duration of the school term in any school year upon application for such waiver by a school district. The waiver may be granted by the state board of education upon: (1) Certification by a board of education that, due to disaster, conditions resulting from wide-spread or severe property damage caused by the disaster will exist in the school district for an inordinate period of time; and (2) a determination by the state board that the school district cannot reasonably adjust its schedule to comply with such requirements of law. The period of time school is not maintained during any school year due to conditions resulting from disaster, upon granting of the waiver by the state board of education, shall be considered a part of the school term.

(b) As used in this section, the term "disaster" means the occurrence of widespread or severe damage, injury or loss of life or property resulting from any natural or manmade cause, including but not limited to fire, flood, earthquake, tornado, wind, storm, epidemics, air contamination, blight, drought, infestation, or explosion.

AUDIT REQUIREMENTS

At any school in which enrollment is audited, the prior year school term must also be audited (unless school opened in FY20).

Using the log supplied by the school and the district's school calendar for the previous year, calculate the total amount of time that would be reported in the categories listed above.

IMPORTANT: If the total number of hours is less than 1116, the auditor must determine the reason for this discrepancy, and report the reason on the school term page of the current USD audit write-up.

REPORTING REQUIREMENTS

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

Auditors are asked to report each high school's seniors as a separate line item.

An Equal Employment/Educational Opportunity Agency

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KSDE General Counsel, 900 SW Jackson, Topeka, KS 66612 785-296-3201*

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