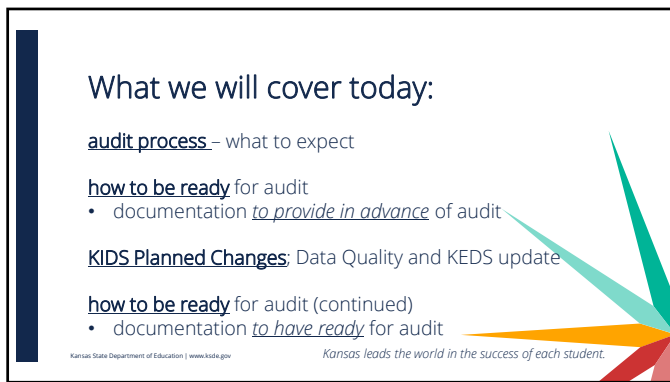


1



2




3

Audit process – what to expect:

no surprises because... we tell you:

- when to expect the audit (scheduling)
- criteria we use (audit guides)
- what to have ready (documentation)



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Audit process – what to expect:

At the beginning...

scheduling:

- USD audits conducted: late Oct 2025 to early April 2026
- why late October? Enrollment (ENRL): submitted Oct 10
- KSDE **field auditor will call, email** or both; **to schedule**



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Audit process – what to expect:

scheduling...

a few weeks in advance of audit, watch for 3 things:

- pre-audit questionnaire
- audit engagement letter
- checklist for school districts



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Audit process – what to expect:

pre-audit questionnaire – *sent in advance*

- is emailed to board clerk and superintendent
- helps us be better prepared for your audit...

...helps ensure:

- we have best staff contact and contact information
- we know what to expect

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Audit process – what to expect:

audit engagement letter – *sent in advance*

- is sent *at least* two weeks before your scheduled KSDE audit
- is emailed to your board clerk and superintendent (at min)

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Audit process – what to expect:

checklist for school districts – *sent in advance*

- is today's handout...

is **key** in helping you be ready for audit

we'll cover this in detail today (but first)...

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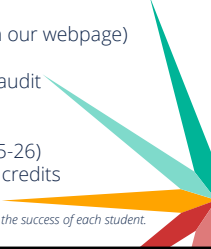
Audit process – what to expect:

during audit:

- try not to surprise you (guides/criteria are on our webpage)
- we ask questions... to understand
- *we welcome your questions; especially during audit*

every year, we audit:

- current year enrollment and attendance (25-26)
- last year's expenses (24-25) and any virtual credits



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Audit process – what to expect:


wrapping up the audit...

exit meeting:

- your KSDE auditor will go over audit results
- copy of preliminary audit will be provided
- *sometimes, we ask you to implement a: corrective action plan (CAP)*

we need your help (please):

- *within a week, provide feedback on this prelim report*
- prompt feedback helps us complete the audit **timely**



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Audit process – what to expect:

no surprises because... we tell you:

when to expect the audit (scheduling)

criteria we use

what to have ready (documentation)



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Audit process – what to expect:

criteria = audit guides

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Audit process – what to expect:


criteria = audit guides

audit guides and where to find them...

...KSDE Fiscal Auditing webpage

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Audit process – what to expect:

no surprises because... we tell you:


when to expect the audit (scheduling)

criteria we use (audit guides)

how to be ready

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Audit process – what to expect:

how to be ready...

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How to be ready...

Key: Checklist for school districts

...use it to help you be ready...

...which in turn helps the audit team...complete audits timely

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Checklist for school districts

said it was key...

... to helping you be ready for audit

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Checklist for school districts

```

graph TD
    A[Checklist has two categories] --> B[page 1 items upload in advance]
    A --> C[all other items to have ready]
  
```

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Checklist for school districts

KANSAS STATE DEPARTMENT OF EDUCATION

Checklist for School Districts' Annual KSDE Audit

**** REQUIRED UPLOADS ****

Documentation listed on this page **must be uploaded** in advance of your district's KSDE audit.

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Checklist for school districts

Page 1: includes all items *required* to be *uploaded in advance*:

- Attendance - daily from first day through end of day Oct 3
- Entry/Withdrawal list - first day through end of day Oct 3
- Career Technical Education – related information
- Daily Logs - all buildings and programs (prior year)
- Fund Accounting Report (prior year)

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How to provide data to us in advance?

a couple choices:

- Auditor File Exchange
- Google Drive

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Auditor File Exchange: providing data to us in advance

- **secure** way to provide student records
- Auditor File Exchange User guide – see Fiscal Auditing webpage
- **do not email** personally identifiable student information

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Google Drive: providing data to us in advance

- please work with your assigned KSDE auditor
- will send a link to a shared Google Drive
- **again, please do not email:**
personally identifiable student information

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Providing data to KSDE Fiscal Auditing:

what format should the data be provided in?

- a **system-generated** electronic report is preferred
- Excel, csv file or PDF; **Excel or csv is best**
- not scanned (please); please do not print, then scan
- if lots of paper records; let us know; we will review once on-site

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Checklist for school districts

Page 1: includes all items *required* to be *uploaded in advance*:

- Attendance - daily from first day through end of day Oct 3
- Entry/Withdrawal list - first day through end of day Oct 3
- Career Technical Education – related information
- Daily Logs - all buildings and programs (prior year)
- Fund Accounting Report (prior year)

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Checklist for school districts

Page 1: includes all items *required* to be *uploaded in advance*:

- in advance?... by when is that?
- could be as soon as possible after October 3
- ...if not by October 3...
- at least 3 weeks prior to start of audit

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Page 1: items that **must be uploaded *in advance***

Attendance-related:

Audit Item	Description
1. Attendance (Current year daily attendance records from first day of school through end of day Oct. 3)	
Preschool	daily attendance for each student, including special education PreK students
Elementary	daily attendance for each student, including any part-time K12 special ed.
Middle School	period attendance for each student, showing attendance each class period
High School	period attendance for each student, showing attendance each class period
9/12 HS & MS student schedules	individual student schedules for each HS and MS student claimed on ENRIS
Out-of-district/nonresident	list of nonresident students enrolled and attending your district
Concurrent/K12 postsecondary	collegiate school-provided schedules and verified attendance
Virtual Schools	daily attendance for age 19 and younger students and current proof of Kansas residency
Alternative Schools	enrollment form, attendance, daily/weekly course schedule and instructor for each course. If adult, also provide transcript analysis, graduation plan
Non-public school students	attendance for part-time non-public school students
	attendance for non-public school special education students
2. Entry / Withdrawal List (Current year from first day of school through end of day Oct. 3)	
All schools and programs	list of students who entered or withdrew, by date

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Page 1: items that **must be uploaded *in advance***

Career Technical Education (CTE):

3. Career Technical Education (CTE) (Current year)	Description
9/12 rosters with 16-Digit Course Code	each roster must be dated as of 9/12 and each course must have the 16-digit Kansas Course Codes Management System (KCCMS) number
Master Schedule	HS Master Teacher schedule
Nesting / Double-up Approval (Bell Schedules)	nested courses must be approved by KSDE; provide approval email from KSDE
Dual credit courses	list of courses offered for both high school and post-secondary credit
Teacher's aides	list of aides for each course and for each period/hour; form is on webpage

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Page 1: items that **must be uploaded *in advance***

Daily Logs / School Term – separate log for *each* building/program:

4. Daily Logs / School Term (Prior year) – separate log for each building/program	Description
Preschool	465-hour building calculator/log (1 log for each classroom (ex. a.m. and p.m.))
All schools (Elem, Middle, HS, etc.)	1116-hour building calculator/log (1,086 for high school seniors)
All programs	1116-hour building calculator/log
All schools and programs	list of all schools, buildings and programs (even those with no building #)
Days/hours delayed/released early	list of all days/hours delayed or released early (and reason for each)
Professional development	list of days/hours held, agendas and attendance rosters for each
Parent teacher conf and workdays	list of dates and times (start and end) each were held
Recess schedule	for each applicable building, # of recesses, when held (am/pm) and length of each
Virtual schools or programs	start and end school year dates for each school or program

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Page 1: items that **must** be uploaded *in advance*

Fund Accounting Report:

5. Fund Accounting Report (Prior year): will be used to verify district's prior year expenditures		
<table border="1"> <tr> <td>Fund Accounting Report</td> <td>complete report provided in Excel or with .csv extension (digital file, no pdfs) include all funds in a detailed line-by-line report (not a summary), please include a chart of accounts showing each fund number and name</td> </tr> </table>	Fund Accounting Report	complete report provided in Excel or with .csv extension (digital file, no pdfs) include all funds in a detailed line-by-line report (not a summary), please include a chart of accounts showing each fund number and name
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Checklist item 1:

Attendance

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Count Day

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900 S.W. Jackson St., Topeka, KS 66612 | 785-296-4976 | lmurdie@ksde.org
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Count Day

Monday, September 22, 2025

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Definitions...

traditional: regular enrollment; on-site; face to face

concurrent: HS students; earning dual credit (HS and KS post second)

alternative: (also) *on-site; face to face; with licensed teacher*

virtual: internet-based, asynchronous; classes anytime/anywhere

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Attendance – Traditional (regular enroll)

Enrolled and Attending on September 22 (count day)

- **if absent** on count day, then....
must attend one day before and one day after
but before October 4th
- **if your school is closed** on September 22, then
count day is the next day your school is in session

Enrollment Handbook
pgs 7-8

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Attendance – upload in advance
Traditional regular enrollment

current year docs for **all** regularly enrolled students – *upload in advance*

Checklist item #1

- **enrollment data** (must be enrolled by September 22)
- **daily attendance data**; beginning of school to end of day Oct 3
 (is a report generated from your student information system)

Checklist item #2

- **entry/withdrawal list**; beginning of school through Oct 3

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Attendance – upload in advance
Traditional regular enrollment (cont'd)

addt'l current year documentation to *upload in advance*:

Checklist item #1

- **each** HS and MS **student's class schedule** as of 9/22
- **non-public part-time students**; a list of and attendance for them
- **special education students**; attendance records for: preschool and any part-time K, and any non-public students with IEP

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Attendance - Concurrently
Enrolled HS students

- high school students (grades 10, 11 & 12) attending a **KS** post secondary tech school, community college, or state college – as of Sept 22

Also, must have:

- **IPS** (*individual plan of study*) in place for the student
- **permission** from HS principal to enroll (see form on *Fiscal Auditing webpage*)
- course is **approved by KBOR** (Kansas Board of Regents)
- **cooperative agreement** in place (between district and post-secondary institution)
- **attendance** from both HS and post-secondary institution

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Attendance – *upload in advance*
Concurrently Enrolled HS students
current year docs for **each** concurrent HS student - *upload in advance*

Checklist item #1
attendance (first day of school through end of day Oct 3), including

- high school
- post secondary (tech school, community college, state college)

institution must provide schedule and verified attendance

can include classes taught by the college *at the high school*

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Minutes – Concurrently Enrolled

KIDS Data field D25 – enter “1” if concurrently enrolled

careful...
do not confuse with KIDS Data field D47 – **CTE Contact Minutes**

- enter time in D47 only for *approved for funding* CTE courses offered at the high school
- if offered anywhere else (tech college, etc...) no minutes in D47

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Attendance
Virtual, aged 19 and younger

Attendance (for funding purposes) is taken on two days:

- day 1 is on or before September **21**
- day 2 is on or after September **22** but before October 4

The timeframes do not overlap (Sept 22 is in the second timeframe)

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Attendance docs – *upload in advance*

Virtual, aged 19 and younger

current year docs to upload *in advance* for **each** student:

Checklist item #1

- daily attendance, first day of school through Oct 3
 - connected time: unaltered *system-generated*, with "idle" time identified *must show each time a student signed-in and sign-out*
 - off-line time: academic activity log; certified by parent if student < 18
- current proof of Kansas residency**...next...

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Proof of KS residency

Virtual students

- state law does not allow funding for non-residential virtual students

...only two exceptions to that:

- homeless** student; as determined by local liaison
- migrant** student; certificate of eligibility needed

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pgs. 25-26

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Proof of KS residency

current year virtual students, 19 and under

keep in mind:

- current school year begins July 1, 2025
- Count Day is September 22, 2025
- enrollment must be *during* the current school year; begins July 1
- proof of residency must be current as of student's enrollment date

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**Proof of KS residency
current year, virtual students**

here is the list of appropriate documentation...
....accepted as current year proof of Kansas residency

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**Proof of KS residency
Virtual students**

- current Kansas Driver's License or ID renewal postcard
- current vehicle registration
- utility bill or equivalent, no more than two months old
- bank statement, no more two months old
- deed or mortgage with current Kansas address
- current rent or lease agreement; dated within past 12 months
- current Kansas voter registration card

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pgs 25-26

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**Proof of KS residency
current year virtual students, 19 and under**

...example...

- utility bill or bank statement, no more than two months old
- must be current as of student's enrollment date
- example enrollment date: July 1, 2025
- utility bill/bank statement must be no more than two months prior
- two months prior is May 1, 2025 (that's fine)

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Proof of KS residency
current year virtual students, 19 and under

...example

- Kansas Driver's License, must be current
- must be current as of student's enrollment date
- current year begins July 1, 2025
- example enrollment date: August 20, 2025
- expired license as of July 2, 2025, is not proof of KS residency

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Attendance – Alternative school students

Attendance (for funding purposes) **includes two (2) days:**
careful... (not same days as virtual)

- day 1 is on or before September 19
- day 2 is on or after September 22 and through end of day Oct 3
- days submitted:
 - should represent student's normal school day attended in-person
 - should be no different than any other day attended this year

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Attendance docs – upload in advance
Alternative school students

current year docs to upload *in advance* for **each** student:

Checklist item #1

- enrollment form
- attendance – daily sign-in /sign-out logs
- logs should include: first day of school and through end of day Oct 3
- daily/weekly course schedule and instructor for each course
- *if an adult student, include all docs required for adult*

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Checklist item 3:

Career Technical Education(CTE)

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Career Technical Education (CTE)

Weighted funding: 0.5 funding x computed FTE based on CTE contact minutes

- classes **must be approved for 0.5 funding** through the Pathways Process
- **course #** for each class offered **must be exact match to Pathways**
- classes taken at tech college or community college – are not funded by KSDE; do not claim them (Ex: Excel in CTE)
- also not funded: CTE class integrated with non-Pathway/non-CTE course
- please *follow* the CTE policy on Doubled-up and Nested classes:
[Double-up and Nesting CTE Courses Policy](#)

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Career Technical Education (CTE)

Weighted funding: 0.5 funding x computed FTE based on CTE contact minutes

example:
student taking one approved-for-funding CTE class; 45 min *every day*:

- 45 minutes/60 minutes = .75 hours (rounds to 0.8 hours)
- 0.8 hours/6 hours = 0.1 FTE
- 0.1 FTE x 0.5 = .05 weighted FTE (rounds to 0.1)
- 0.1 FTE x 5,615 = \$561.5 (rounds to 562) = \$562

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BASE for 2025-2026 is \$5,615 for General Fund.

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Career Tech Ed (CTE) - *upload in advance*

current year docs to upload *in advance*:

Checklist item #3

- 9/22 roster for each approved class with correct 16-digit course #
- high school master teacher schedule
- nesting/double-up approvals from KSDE (via email) must be by **Oct 15**
- bell schedule (all schedules, including for late start/early release)
- dual-credit courses – need a list (not funded with 0.5 CTE funding)

NEW:

- teacher's aides – **list aides for each course, for each period/hour**

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Career Technical Education (CTE)

submit correct CTE minutes in KIDS (D47) for *each student*

- weighting is 0.5 x FTE based on average daily minutes student attended an *approved* class(es)
- average daily minutes are rounded to whole, for example:
 - 42.2 minutes = 42
 - 42.5 minutes = 43
 - 42.8 minutes = 43
- do not include seminar minutes* – enter those on the PBR
PBR: Principal's Building Report

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Career Technical Education (CTE)

Calculating Minutes – don't forget – depends on type of schedule at HS:

- Same** schedule every day
- Block** schedule, every other day
- Modified** block

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Career Technical Education (CTE)

Help with calculating CTE minutes:

<https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/Fiscal-Auditing>

Don't know where to start? **Start here.**

- is very useful to complete the bell schedule calculator first...
- then complete the CTE minutes calculator
- Optional, but use if they help you

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Career Technical Education (CTE)

careful: when calculating CTE minutes...

calculate: *average daily minutes* for each (CTE) class, so...

- if it takes 1 week to get through a schedule, divide by 5
- if it takes 2 weeks to get through a schedule divide by 10
- add minutes from 1 week / divide by 5 = avg daily minutes or
- add minutes from 2 weeks / divide by 10 = avg daily minutes

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Career Technical Education (CTE)

careful: don't forget:

- if you have a **4-day school week, still divide by 5** (days)
- seminar calculation = avg daily # min for seminar / student class periods
enter seminar minutes on the PBR, not in KIDS

Example: 30 min daily seminar / 7 periods = 4.28 = 4 minutes
4 min per student x 15 students in class = 60 minutes (in PBR)

- CTE-funded course is not funded if integrated with a non-CTE course

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Checklist item 4:

Daily Logs / School Term

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School Term Requirement

School Term requirement is tracked separate from *individual* student time:

- School Term is tracked by **building or program**
- track the *current year* as you go
- 186 days or 1116 hours (1086 for seniors) – by state law, is minimum
- 465 hours for Preschool-Aged At-Risk (is a policy requirement)

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School Term Requirement

When calculating days/hours:

- again, track it by *building* and *program*; each needs to have a separate log
- parent-teacher conferences count: *1 to 1*
- professional development (PD): *count half the time*
- workdays: *do not count*; are not same as PD/in-service
- lunch and one passing period before or after - *do not* count
- breaks - do not count (is a passing period in excess of 10 min)
- **recess; recent policy update**

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Daily Logs/School Term - *upload in advance*

prior year docs to upload *in advance*:

Checklist Item #4

- **daily log (calculator)** for *each* attendance center (buildings & **programs**):
 - preschool (465-hours required)
 - elementary
 - middle/intermediate
 - high school
 - **programs (please don't leave out)**

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School Term – what (also) to have ready

prior year docs to upload *in advance*:

Checklist Item #4 (continued)

- **list of all** schools, buildings and programs (even if no building #)
- **delayed or released early days:** list of day/hours and reason
- **PD:** list of days/hours held, agendas and attendance rosters
- **PT Conf** and **workdays:** list of days & times, start/end, each were held
- **recess schedule:** for each (applic) bldg.; # recesses, AM, PM and length
- **virtual:** start and end school year dates for any schools or programs

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School Term – what (also) to have ready

prior year docs to upload *in advance*:

Checklist Item #4 (continued)

...is a lot to provide, however,...

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School Term: recess – update in policy

Recess – very recent update in KSDE policy

- effective for 2025-26 school year...
- recess may immediately precede or follow lunch *and be counted...*

...however, (still) limited to:

- one (1) morning recess, up to 15 minutes
- one (1) afternoon recess, up to 15 minutes
- any additional minutes over 15 per recess do not count



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School Term Requirement

Inclement weather:

- designate make-up inclement weather days – on the SO66 (Superintendent's Organizational Report)
- how make-up days work – what is forgiven time...*next...*
- only inclement weather – no other reason is forgiven – call if not sure
- only inclement weather early release/delay start – count all hours
- *early release for any other reason – only count the hours attended*

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School Term Requirement

how make-up days work – what is *forgiven time*?

- must list planned make-up days on SO66; designate up to 5 days
- cannot be same dates already scheduled for PD/in-service
- *planned make-up days are (already) above the 1116/1086 minimum*

# make-up days listed on SO66	# days actually made-up	# days forgiven, if needed	result
3	3	3	attended 3 make-up days; next 3 forgiven
3	1	0	must make-up all 3 before any forgiven
5	5	5	forgiven up to 5 days
0	0	0	designated 0, therefore 0 forgiven

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School Term Requirement

Resources:

Calculators: 1116 Hour Building Log;
465 Hour Building Log (Preschool-Aged At-Risk)

<https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/Fiscal-Auditing>

School Term Audit Guide

- use the calculators if they help you. If not that, then...
- please use something to help track the year as you go

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1116 hr (186 days) Bldg Log Calculator

Find it on the KSDE [Fiscal Auditing webpage](#). See "Calculators"

- once open, please read the "important information" tab first.
- orange highlighted cells – you the district, input the data
- blue highlighted cells – the calculator will do the work (no input)
- please do not use the cut/paste function; instead use **copy**/paste

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1116 hr (186 days) Bldg Log Calculator

INSTRUCTIONS FOR 1116 HOUR LOG (DAILY ATTENDANCE LOG)

1. Select the school year in the drop down box in the heading. This will automatically change the dates throughout the log.
2. Type in the district number and the building name in the heading. These will automatically appear in the heading of the following months and the summary.
3. Input student attendance times. Only one passing period (either before or after lunch) can be included in the student attendance time.
4. Input student teacher conference times, training times, and work day hour in the appropriate column.
5. Select the activity in column G.
6. Column Y is for any comments you may want to add to the log.
7. Total student hours for current and all other students is calculated at the bottom of the worksheet on the summary page. If the required number of hours is not met, the cell will be highlighted bright green. If the required number of hours is not met, the cell will be highlighted bright red.

IMPORTANT! INFORMATION

- Orange highlighted cells indicate an area where the user should input data.
- Blue highlighted cells indicate an area where the spreadsheet contains formulas and access is restricted.
- Always record actual start and end times (start adjust start or end time for instructional development). The row will calculate actual number of minutes.
- The table on each page and in the summary and daily minutes is for instructional development.
- When recording times, use normal clock time. There is no need to use military time. Don't use AM/PM.
- Copying data will cause formulas and/or cell links to be lost from the log. To protect the worksheet, protect, copy and paste, then go back to original cell and delete data.
- 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 the school term requirement. A recess period immediately before or immediately following lunch is not counted toward the school term requirement.

EXAMPLE: 1116 HOUR LOG (DAILY ATTENDANCE LOG)

School Year: 2022-23		District: 1116		Building: 1116	
Month: August		Month: September		Month: October	
Day	Date	Start	End	Start	End
1	8/1	7:00	3:00	7:00	3:00
2	8/2	7:00	3:00	7:00	3:00
3	8/3	7:00	3:00	7:00	3:00
4	8/4	7:00	3:00	7:00	3:00
5	8/5	7:00	3:00	7:00	3:00
6	8/6	7:00	3:00	7:00	3:00
7	8/7	7:00	3:00	7:00	3:00
8	8/8	7:00	3:00	7:00	3:00
9	8/9	7:00	3:00	7:00	3:00
10	8/10	7:00	3:00	7:00	3:00
11	8/11	7:00	3:00	7:00	3:00
12	8/12	7:00	3:00	7:00	3:00
13	8/13	7:00	3:00	7:00	3:00
14	8/14	7:00	3:00	7:00	3:00
15	8/15	7:00	3:00	7:00	3:00
16	8/16	7:00	3:00	7:00	3:00
17	8/17	7:00	3:00	7:00	3:00
18	8/18	7:00	3:00	7:00	3:00
19	8/19	7:00	3:00	7:00	3:00
20	8/20	7:00	3:00	7:00	3:00
21	8/21	7:00	3:00	7:00	3:00
22	8/22	7:00	3:00	7:00	3:00
23	8/23	7:00	3:00	7:00	3:00
24	8/24	7:00	3:00	7:00	3:00
25	8/25	7:00	3:00	7:00	3:00
26	8/26	7:00	3:00	7:00	3:00
27	8/27	7:00	3:00	7:00	3:00
28	8/28	7:00	3:00	7:00	3:00
29	8/29	7:00	3:00	7:00	3:00
30	8/30	7:00	3:00	7:00	3:00
31	8/31	7:00	3:00	7:00	3:00
32	9/1	7:00	3:00	7:00	3:00
33	9/2	7:00	3:00	7:00	3:00
34	9/3	7:00	3:00	7:00	3:00
35	9/4	7:00	3:00	7:00	3:00
36	9/5	7:00	3:00	7:00	3:00
37	9/6	7:00	3:00	7:00	3:00
38	9/7	7:00	3:00	7:00	3:00
39	9/8	7:00	3:00	7:00	3:00
40	9/9	7:00	3:00	7:00	3:00
41	9/10	7:00	3:00	7:00	3:00
42	9/11	7:00	3:00	7:00	3:00
43	9/12	7:00	3:00	7:00	3:00
44	9/13	7:00	3:00	7:00	3:00
45	9/14	7:00	3:00	7:00	3:00
46	9/15	7:00	3:00	7:00	3:00
47	9/16	7:00	3:00	7:00	3:00
48	9/17	7:00	3:00	7:00	3:00
49	9/18	7:00	3:00	7:00	3:00
50	9/19	7:00	3:00	7:00	3:00
51	9/20	7:00	3:00	7:00	3:00
52	9/21	7:00	3:00	7:00	3:00
53	9/22	7:00	3:00	7:00	3:00
54	9/23	7:00	3:00	7:00	3:00
55	9/24	7:00	3:00	7:00	3:00
56	9/25	7:00	3:00	7:00	3:00
57	9/26	7:00	3:00	7:00	3:00
58	9/27	7:00	3:00	7:00	3:00
59	9/28	7:00	3:00	7:00	3:00
60	9/29	7:00	3:00	7:00	3:00
61	9/30	7:00	3:00	7:00	3:00
62	10/1	7:00	3:00	7:00	3:00
63	10/2	7:00	3:00	7:00	3:00
64	10/3	7:00	3:00	7:00	3:00
65	10/4	7:00	3:00	7:00	3:00
66	10/5	7:00	3:00	7:00	3:00
67	10/6	7:00	3:00	7:00	3:00
68	10/7	7:00	3:00	7:00	3:00
69	10/8	7:00	3:00	7:00	3:00
70	10/9	7:00	3:00	7:00	3:00
71	10/10	7:00	3:00	7:00	3:00
72	10/11	7:00	3:00	7:00	3:00
73	10/12	7:00	3:00	7:00	3:00
74	10/13	7:00	3:00	7:00	3:00
75	10/14	7:00	3:00	7:00	3:00
76	10/15	7:00	3:00	7:00	3:00
77	10/16	7:00	3:00	7:00	3:00
78	10/17	7:00	3:00	7:00	3:00
79	10/18	7:00	3:00	7:00	3:00
80	10/19	7:00	3:00	7:00	3:00
81	10/20	7:00	3:00	7:00	3:00
82	10/21	7:00	3:00	7:00	3:00
83	10/22	7:00	3:00	7:00	3:00
84	10/23	7:00	3:00	7:00	3:00
85	10/24	7:00	3:00	7:00	3:00
86	10/25	7:00	3:00	7:00	3:00
87	10/26	7:00	3:00	7:00	3:00
88	10/27	7:00	3:00	7:00	3:00
89	10/28	7:00	3:00	7:00	3:00
90	10/29	7:00	3:00	7:00	3:00
91	10/30	7:00	3:00	7:00	3:00
92	10/31	7:00	3:00	7:00	3:00
93	11/1	7:00	3:00	7:00	3:00
94	11/2	7:00	3:00	7:00	3:00
95	11/3	7:00	3:00	7:00	3:00
96	11/4	7:00	3:00	7:00	3:00
97	11/5	7:00	3:00	7:00	3:00
98	11/6	7:00	3:00	7:00	3:00
99	11/7	7:00	3:00	7:00	3:00
100	11/8	7:00	3:00	7:00	3:00
101	11/9	7:00	3:00	7:00	3:00
102	11/10	7:00	3:00	7:00	3:00
103	11/11	7:00	3:00	7:00	3:00
104	11/12	7:00	3:00	7:00	3:00
105	11/13	7:00	3:00	7:00	3:00
106	11/14	7:00	3:00	7:00	3:00
107	11/15	7:00	3:00	7:00	3:00
108	11/16	7:00	3:00	7:00	3:00
109	11/17	7:00	3:00	7:00	3:00
110	11/18	7:00	3:00	7:00	3:00
111	11/19	7:00	3:00	7:00	3:00
112	11/20	7:00	3:00	7:00	3:00
113	11/21	7:00	3:00	7:00	3:00
114	11/22	7:00	3:00	7:00	3:00
115	11/23	7:00	3:00	7:00	3:00
116	11/24	7:00	3:00	7:00	3:00
117	11/25	7:00	3:00	7:00	3:00
118	11/26	7:00	3:00	7:00	3:00
119	11/27	7:00	3:00	7:00	3:00
120	11/28	7:00	3:00	7:00	3:00
121	11/29	7:00	3:00	7:00	3:00
122	11/30	7:00	3:00	7:00	3:00
123	12/1	7:00	3:00	7:00	3:00
124	12/2	7:00	3:00	7:00	3:00
125	12/3	7:00	3:00	7:00	3:00
126	12/4	7:00	3:00	7:00	3:00
127	12/5	7:00	3:00	7:00	3:00
128	12/6	7:00	3:00	7:00	3:00
129	12/7	7:00	3:00	7:00	3:00
130	12/8	7:00	3:00	7:00	3:00
131	12/9	7:00	3:00	7:00	3:00
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136	12/14	7:00	3:00	7:00	3:00
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145	12/23	7:00	3:00	7:00	3:00
146	12/24	7:00	3:00	7:00	3:00
147	12/25	7:00	3:00	7:00	3:00
148	12/26	7:00	3:00	7:00	3:00
149	12/27	7:00	3:00	7:00	3:00
150	12/28	7:00	3:00	7:00	3:00
151	12/29	7:00	3:00	7:00	3:00
152	12/30	7:00	3:00	7:00	3:00
153	12/31	7:00	3:00	7:00	3:00
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155	1/2	7:00	3:00	7:00	3:00
156	1/3	7:00	3:00	7:00	3:00
157	1/4	7:00	3:00	7:00	3:00
158	1/5	7:00	3:00	7:00	3:00
159	1/6	7:00	3:00	7:00	3:00
160	1/7	7:00	3:00	7:00	3:00
161	1/8	7:00	3:00	7:00	3:00
162	1/9	7:00	3:00	7:00	3:00
163	1/10	7:00	3:00	7:00	3:00
164	1/11	7:00	3:00	7:00	3:00
165	1/12	7:00	3:00	7:00	3:00
166	1/13	7:00	3:00	7:00	3:00

Checklist item 5:

Fund Accounting Report

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Fund Accounting Report- *upload in advance*

prior year electronic file to upload *in advance*

Checklist item #5

- sometimes called "fund *audit* report"
- please provide in **Excel format or csv** extension file; **no pdfs** (please)
- **all funds** - report should include *all* funds; not piece-meal (please)
- is a line-by-line **detailed report; not a summary**
- **chart of accounts**; include, shows each fund number and name

Why do we need it? used to prior year expenditures

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Age requirements


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Age Requirements

- preschool **Special Education 3 or 4-year-old**: on or before Aug 31
- **preschool-Aged At-Risk** (3 or 4-year-old At-Risk): on or before Aug 31
- **Kindergarten**: 5 years old on or before Aug 31
- **first Grade**: 6 years old on or before Aug 31
- **Preschool 5-year-olds**: enroll as a Kindergartner for funding, but academically place where appropriate



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Age – Adult Students - Grades

Adult student defined:

- a student who is over the age of 18 AND whose 5th year cohort has graduated or
- any student over the age of 21
- in KIDS – code as ungraded (UG) in Data Field D10

“Adult” definition has nothing to do with funding...
...but *does* determine the student's grade level



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Age – Adult Students - Funding

Minutes enrolled (not age) – drives funding for:

- traditional/regularly enrolled students
- alternative schools/programs; students enrolled in

Age – IS considered when talking about **Virtual funding**

- 19 and under virtual – fund based on minutes enrolled
- 20 and older – funded based on credits earned
- 19 and under virtual dropout – funded based on credits
- Sept 20 is always the age determination date for virtual



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Checklist for school districts

all other items
to have ready

Documentation listed on the following pages is required for audit, if applicable to your district.
Uploading documents is recommended to either KSDE's Auditor File Exchange or to Google Drive.

For more details, please see "Preparing for your KSDE Audit"
[Fiscal Auditing \(ksde.gov\)](https://ksde.gov)

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Checklist item 6:

At-Risk Weighting and Free Meals

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(State) At-Risk Student Weighting

- students who qualify for free lunch (data field D34)
- weighting factor: **0.484** (no change)
- to calculate the weighting:
free lunch headcount x 0.484 (no change)
- excludes:** virtual, part-time students, students 20 years or older and non-funded preschool students

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Handbook
pgs 38-39

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At-Risk Student Weighting

Remember: KIDS data field D40 is NOT same as data field D34

D34 = Eligibility for National School Lunch / State At-Risk Funding

D40 = Kansas **At-Risk** Program **Participation**
student's **status can change** throughout the school year
does not generate state at-risk funding (weighting)

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Handbook
pg. 39

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At-Risk Student Weighting KIDS data field D34

0 = not eligible

1 = eligible for reduced price lunch (lunch app or direct cert w/ Medicaid)

2 = eligible for **free** lunch (lunch app or direct cert w/ Medicaid)

3 = eligible for reduced price lunch (KSDE Household Econ Survey)

4 = eligible for **free** lunch (KSDE Household Econ Survey)

3 and 4: only use for students at CEP school or at school district preschool program and student doesn't participate in reimbursed meals

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KSDE Household Economic Survey...

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KSDE Household Economic Survey

Still exists but...

- cannot be used to qualify students for free and reduced-price meals **25-26**
- cannot use prior year (24-25) apps for carryover
- CAN use it if you are a Community Eligible Provision (CEP) school to qualify students for State At-Risk Funds
- CAN use it for a USD preschool program if the program or child does not participate in CACFP/SNP reimbursement or meals

Use only for:

- CEP or
- Preschooler who doesn't participate in meals

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At-Risk Verification

your KSDE auditor will check whether:

- 3% of income eligibility forms must be verified
- Nov 15** is deadline for verification – *please do not miss it*
- if not verified, then 3% reduction in at-risk count/state funding

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At-Risk Weighting – What to have ready

Checklist item #6: current year documentation to have ready

one of these for each student claimed as free:

- National School Lunch Program apps (if used to claim students as Free)
- Direct Certification process-related documentation
- Migrant and Homeless list
- KSDE Household Economic Survey (remember, has limited use)
- Verification: list of students (with local and SSIDs) verified by **Nov 15** and status
- Carry-over: prior year apps, direct cert docs for carry-over eligibility (30 days)

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At-Risk Salary % Calculator

Don't forget: if using at-risk funds to support classroom teacher salaries

first: see...

- [At-Risk Pupil Assistance Guidelines](#), item #14 in those guidelines
- [State Board Approved Evidence-Based Best Practice \(list\) for At-Risk](#)

then: see calculator on KSDE Fiscal Auditing webpage:
<https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/Fiscal-Auditing>

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Checklist item 7:

Preschool-Aged At-Risk

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Preschool-Aged At-Risk

(3 and 4-year-old At-Risk)

Must be 3 or 4 years old on or before August 31. Not 5.

Must meet at least *one* qualifying criteria:

* poverty (<u>free</u> Lunch only)	* single parent
* <u>foster care</u> or DCF referral	* teen parent
* parent – No Diploma / No GED	* migrant
* English Learner – must qualify and service must be provided	
* developmentally or academically delayed (<i>but no IEP</i>)	
* homeless – as determined by local ed liaison	

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Preschool-aged At-Risk – what to have ready

Checklist item #7: current year documentation to have ready:

Criteria	Documentation to have ready for KSDE audit:
poverty	free lunch application or if applicable, KSDE Household Econ Survey
single parent	enrollment form should indicate (by parent)
Foster care/ DCF referral	document from DCF showing in custody of DCF at any time between enrollment and count day. DCF referral must describe need for PKAR.
teen parent	enrollment form should indicate (by parent)
no HS diploma	enrollment form should indicate (by parent)
bilingual student	bilingual documentation (HLS) KELPA and services
delayed	validated assessment with score clearly indicated on assessment
homeless migrant	as determined by local education liaison certificate of eligibility

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More – Preschool-Aged At-Risk

Preschool-Aged At-Risk (3 and 4-year-old at-risk):

- all Preschool students are coded grade level "PR" (KIDS data field D10)
- but also: data field **D58** must be marked "1" (in appropriate digit position(s))
if student not preschool-aged at risk, D58 = "0" in all digit positions

Don't forget: each preschool-aged at-risk program requirements...

- school term:** minimum of 465 instruction hours for the year
- teacher must be licensed**

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Preschool-Aged At-Risk vs. KPP

careful...

3 or 4-year-old at-risk – must be State-Board approved & submit data to KIDS

- must be 3 or 4 years old by Aug 31
- each child must meet at least one at-risk criteria – to generate \$
- poverty criteria is: Free Lunch only

- Kansas Preschool Pilot** – is a grant from KSDE; Early Childhood Team
- age 3 (by Aug 31) to 5, but not K eligible
- at least 50% of the children must meet one of the at-risk criteria
- poverty criteria is Free and Reduced Lunch

can receive both – but cannot supplant Preschool-aged at-risk \$\$

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Checklist item 11:

Bilingual / ESOL

(English for Speakers of Other Languages)

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Bilingual - Weighting

Must meet two requirements for bilingual weighting:

- student must qualify for service
- teacher must be qualified (have the proper license)

(no change)

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pgs 41-43

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Bilingual - Weighting

For licensed teacher to be qualified for ESOL, by count day:

- have an ESOL endorsement
- have a Kansas ESOL approved waiver
- have a Kansas ESOL provisional license
- have pre-standard license with ESOL endorsement
- have an ESOL Endorsement Plan of Study on file with district office *before* count day and have begun courses
- passed the ESOL PRAXIS *before count day* and applied for license endorsement

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pgs 42-43

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Bilingual - Weighting

Teacher must be qualified: *if has an ESOL Endorsement Plan of Study:*

- again, make sure it is on file with the district office *before* count day
- teacher has 3 years to obtain the endorsement
- must make ANNUAL progress

For 25-26, *annual* progress means:

- teacher has or will take a class in any of the following:
Spring 2025, Summer 2025, Fall 2025, Spring 2026

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Bilingual - Weighting

Paras providing services to English Learner:

- must be directly supervised by ESOL qualified teacher
- teacher cannot supervise more than 5 paras per year
- para is not solely responsible for instruction and preparing for it
- teacher and para must work in close proximity
- must have frequent and productive meetings – at least weekly – *meetings must be documented* – detail student's progress

Enrollment Handbook
pgs 43-44

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Bilingual Weighting

Bilingual Weighting will be based on whichever is greater:

- FTE enrollment (based on contact minutes) x 0.395 **or**
- English Learner headcount x 0.185
- not an option for district to choose – KSDE will calculate both
- therefore, districts still must report bilingual contact minutes

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pgs 44-45

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Bilingual - Weighting

Use care in reporting Bilingual **contact** minutes:

- report minutes for regularly-attended classes (if services provided)
- **not recess/not lunch**
- if pull-out services, total minutes for 5 days and divide by 5
- if block schedule – use *average* minutes per day
- students in grades 1 to 12 – limited to 360 minutes
- preschool students are limited to 180 minutes
- *Kindergarten – up to 360 minutes*



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Calculator – Bilingual Minutes

<https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/Fiscal-Auditing>

Optional, but use if it helps you

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Bilingual - exiting

Only two (2) ways to exit English Learners program:

- **Proficient/Fluent on KELPA.** Must EXIT if score *proficient* **ONE** year. No retesting.
 - monitored status (coded 8) – no services – no bilingual weighting OR
 - *optional* transition year (coded 7) – but must provide services
- **Withdrawal** - Parent withdraws student



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Bilingual; what to have ready

Checklist item #11: *current year documentation to have ready*

Home Language Survey results;
for **all** students new to bilingual services

Assessment (KELPA screener, Pre-LAS/Pre-IPT);
for **all** students new to bilingual services or
with no KELPA results in KIDS

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Bilingual – what to have ready

Checklist item #11: *current year documentation to have ready (continued)*

For each student with ESOL participation codes: 1, 2, 3 or 7 (KIDS data field D44):

- **contact minutes** *claimed* and how calculated (log can be used for this)
- daily minutes provided, listed **by provider** (teacher/paras), and by date provided

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Bilingual; what to have ready

Checklist item #11: *addt'l current year documentation to have ready...*

schedule-related info to provide; in addition to all bell schedules:

- elementary: *classroom* schedules; showing when ESOL minutes provided and by whom (teacher/para)
- middle school/high school: individual *student* schedules; showing when ESOL minutes provided and by whom (teacher/para)

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Bilingual; what to have ready

Checklist item #11: current year documentation to have ready

TEACHER/PARA data to have ready:

- list of bilingual certified **teachers** providing services
- list of **paras** providing services w/ teacher identified as supervising (schedule)
- identify teachers on a **plan of study** and provide copy of **plan**
- weekly meetings** – **documentation** of teacher supervising para

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Checklist item 12:

Work-Based Learning

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Attendance – *upload in advance*

Work-Based Learning

current year docs to upload to have ready for audit:

Checklist item #12

work log/timesheets/attendance (first day of school through end of day Oct 3)

but also, must have:

- agreement:** between student, parent, teacher, supervisor
Note: *not just the liability agreement*
- work must be directly related to a class** student is taking or has taken
(ex: job shadowing, internships, apprenticeships, etc... for HS students)

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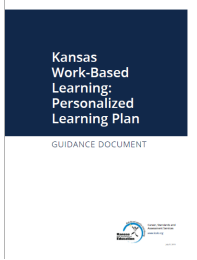
Work-Based Learning

Guidance Document includes:

- Work-Based Learning Agreement – pg 11
- Work Log/Timesheet – pg 27

Find it here:
[Kansas Work-Based Learning: Personalized Learning Plan Guidance Document](#)

Also, access it from KSDE Fiscal Auditing webpage






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Work-Based Learning

Sum of requirements and results if missing a requirement:

attendance	agreement	related to course	result
x	x	x	funded; up to 2 hours
	x	x	no attendance; missing work logs time not funded; likely part-time student
x		x	no agreement; time not funded; likely part-time student
x	x		not related to course taken/had taken time not funded; likely part-time student

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Work-Based Learning

Other work-based learning criteria...

- maintain a portfolio
- experience should be related to the student's career goals
- weekly meetings with the student
- worksite visits – at least one every nine weeks

...each of these helps ensure a *quality* Work-Based Learning experience



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Checklist item 13:

Virtual students aged 20 and older

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Virtual students, 20 and older – what to have ready

Checklist item #13: prior year documentation to have ready:

- enrollment form (to verify enrollment date is within July 1 – June 30)
- proof of Kansas residency, must be current*
- transcript, signed and current (to verify credits earned)

* current as of 24-25 school year (July 1, 2024 – June 30, 2025)

if an adult student, also provide: grad plan and transcript analysis...

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Proof of KS residency, Virtual students

last year (24-25):

- was the first year we audited proof of residency
- only reviewed proof for virtual students aged 19 and under

this year (25-26) we will review:

- current year (25-26) virtual students aged 19 and under
- prior year (24-25) virtual students aged 20 and older

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Virtual students, Proof of Residency 20 and older – *what to have ready*

...here is the list of proof of residency requirements from 2024-25...

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Proof of KS residency, Virtual students, 24-25

Checklist item #13: prior year proof of KS residency to have ready (one of):

- current Kansas Driver's License or ID renewal postcard
- current vehicle registration
- utility bill or equivalent, no more than two months old
- financial institution document (bank statement)
- deed or mortgage with current Kansas address
- rent or lease agreement; dated within past 12 months
- Kansas voter registration card

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Proof of KS residency prior year virtual students, 20 and older

...example...

- utility bill, no more than two months old
- example enrollment date: December 20, 2024
- two months prior is October 20, 2024 (that's fine)
- also fine, bill could be dated: July 1, 2024 – June 30, 2025
- allowed for **prior year** virtual, 20 and older only (not current year)

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[illegible]

Virtual, aged 19 & younger – from prior year

Checklist item #12: prior year documentation to have ready:

- official (signed) transcripts
- total credits earned (as shown on transcript)
- total required to graduate

if requested (b/c student is credit deficient):

- system-generated attendance from prior year (24-25) – *all days*
- *(if an adult student)* - all docs required for adult students

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Checklist item 18:

Special Education

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Special Education Personnel and Expenditures (Prior Year)

Prior year documentation to have ready:

Checklist item #18

18. SPED Personnel and Expenditures (Prior year)	
Expenditures	fund accounting showing SPED expenditures line-by-line in detailed report
Payroll records – certified staff	documentation of actual salary earned
Contracts – certified staff	total contract documentation for each SPED-related certified staff
Payroll records – classified staff	documentation of actual pay earned and hours worked
Third-party contractor data	paid invoices and log of hours worked for all third-party providers
Payroll – extended school year	documentation of actual hours worked during extended school year
Bi-Annual Certifications	roster of staff with 100% SPED-related duties and Certifications
Personnel Activity Reports (PARs)	PAR for each staff whose duties are not 100% SPED
Roster – early childhood SPED	Dec. 1 and May 1 rosters, including SPED and non-SPED students
Non-Public Equity/eq docs	contracts, staff credentials, services logs, paid services invoices
Expenditures – Catastrophic	all catastrophic-related expenditures, including supporting documents

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Special Education Personnel and Expenditures

SPED: to do list	...how to not lose funding for your district and students	...in the current year :	every year
		<ul style="list-style-type: none"> check your payment reports early and often 	<ul style="list-style-type: none"> claim teachers and paras correctly

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SPED-funding: to do list

...**claim** SPED teachers and SPED paras **correctly**

- if part-time, claim as part-time
- if full-time; have the documentation to back it up:

- bi-annual certification of time (if full time) otherwise...
- if part-time – must have a Personnel Activity Report (PAR)

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Checklist item 19:

Open Enrollment

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Open Enrollment - what to have ready

Current year documentation to have ready:

Checklist item #19

- list of students denied transfer (from those who applied Jan - June 2025)
- documentation must show reason transfer was denied

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pg 36

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Checklist item 20:

School Bus Safety

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School Bus Safety review

Checklist item #20; documentation to have ready:

prior year:

- emergency evacuation drills for each route bus
- safety meeting attendance documentation for each driver
- pre-trip inspections for each vehicle used to transport students

current Year:

- driver licenses; copies of current for each driver
- physical exams; copies of current for each driver
- crisis plan in place; have a copy available to confirm

School Bus Safety Guidance

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One last weighted funding item...

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Transportation

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Transportation - what to have ready

current year documentation to have ready:

Checklist Item #9

- list of **students** (by SSID) for whom **transportation** is paid with **special ed** funds
- list of **part-time private school students** (if not already provided)

Enrollment Handbook
pg 50

....nearly all other data needed to calculate funding is uploaded to KIDS

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Transportation

use care...

we use the data that you submit to KIDS:

- miles transported (D49)
- transportation FTE (D50)
- student address – including street, city and zip (D51, D52, D53)
- school address – attendance building

If the data is inaccurate; this can affect your transportation funding

- address, city and zip should be accurate
- no PO boxes

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pgs 18-19

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Transportation

miles transported:

- door to door
- *one way*
- most travelable route
- do not round up. Example: 2.46 is 2.4, not 2.5

transportation FTE

- round trip is 1.0 FTE
- one way is 0.5 FTE
- 0 FTE for student riding special education-funded bus (both ways)

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pgs 18-19

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Transportation

who SHOULD be reported for transportation purposes?

- if **transported**, submit regardless of distance (not funded if < 2.5 miles)
- **any student who resides 2.5 miles or more *one way*** from school bldg. attended (most direct travelable route); by law must provide transportation
- data submitted should always be as of Count Day (Sept 22)

who should NOT be reported for transportation purposes?

- tech school or community college; students transported to and from
- special education students riding special education-funded bus/vehicle

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pgs 18-19

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Transportation – Non-Resident

Change in state law was effective July 1, 2023

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pg 20

before change:

- districts could NOT go into another district to pick up non-resident students

with the change in state law effective July 1, 2023:

- CAN enter another district's boundary to pick up non-resident student
- must provide transportation until end of school year
- must notify resident district (is state law): [out-of-district transp notification](#)
- regardless: non-resident students cannot be funded for transportation

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Transportation - Auditing

Preparing for audit

- we will check one-way route distance reported if claimed as 2.5 miles plus
- we will check whether the student is in or out of district (non-resident)

During audit, we will provide a list of students:

- claimed as more than 2.5 miles but that appear to be less
- claimed as in district, but appear to be out of district
- please review the information – let KSDE auditor know if you disagree

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Transportation documentation

Preparing for audit; current year MISCELLANEOUS documentation to have ready:

- **road closings:** list of closings if route distances affected 9/22/25
- **contracted transportation service(s)?**
 - name of contracted service (s); *all of them*
 - specific person(s) to contact for each contracted service
 - contact information: including phone number and address

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Resources

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How to best contact KSDE Fiscal Auditing:

Call: 785-296-4976


Email: auditing@ksde.gov

Email your field auditor: addresses on webpage

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