- **72-3715.** Same; determining full-time equivalent enrollment; state aid; virtual school fund, unencumbered balance in fund. (a) In order to be included in the full-time equivalent enrollment of a virtual school, a pupil shall be in attendance at the virtual school on: (1) A single school day on or before September 19 of each school year; and (2) on a single school day on or after September 20, but before October 4 of each school year.
- (b) A school district which offers a virtual school shall determine the full-time equivalent enrollment of each pupil enrolled in the virtual school on September 20 of each school year as follows:
- (1) Determine the number of hours the pupil was in attendance on a single school day on or before September 19 of each school year;
- (2) determine the number of hours the pupil was in attendance on a single school day on or after September 20, but before October 4 of each school year;
- (3) add the numbers obtained under paragraphs (1) and (2);
- (4) divide the sum obtained under paragraph (3) by 12. The quotient is the full-time equivalent enrollment of the pupil.
- (c) The school days on which a district determines the full-time equivalent enrollment of a pupil under paragraphs (1) and (2) of subsection (b) shall be the school days on which the pupil has the highest number of hours of attendance at the virtual school. No more than six hours of attendance may be counted in a single school day. Attendance may be shown by a pupil's on-line activity or entries in the pupil's virtual school journal or log of activities.
- (d) (1) Subject to the availability of appropriations for virtual school state aid and within the limits of any such appropriations, each school year a school district which offers a virtual school shall be entitled to virtual school state aid.
- (2) The state board of education shall determine the amount of virtual school state aid a school district is entitled to receive as follows:
- (A) Multiply the full-time equivalent enrollment of the virtual school by an amount equal to 105% of the amount of base state aid per pupil;
- (B) multiply the full-time equivalent enrollment of nonproficient at-risk pupils enrolled in an approved at-risk program offered by the virtual school, if any, by an amount equal to 25% of the amount of base state aid per pupil;
- (C) add any amount determined under K.S.A. 2014 Supp. 72-3716, and amendments thereto; and
- (D) add the amounts obtained under subparagraphs (A) through (C). The sum is the amount of the virtual school state aid to which the school district is entitled.
- (3) There is hereby established in every school district a fund which shall be called the virtual school fund, which fund shall consist of all moneys deposited therein or transferred thereto according to law. Moneys received as virtual school state aid shall be deposited in the general fund of the school district and transferred to the virtual school fund of the district. The expenses of a district directly attributable to virtual schools offered by a school district shall be paid from the virtual school fund. The cost of an advance placement course provided to a pupil described in subsection (d)(2)(D) shall be paid by the virtual school.

Any balance remaining in the virtual school fund at the end of the budget year shall be carried forward into the virtual school fund for succeeding budget years. Such fund shall not be subject to the provisions of K.S.A. 79-2925 through 79-2937, and amendments thereto.

Any unencumbered balance of moneys remaining in the virtual school fund of a school district on June 30 of the current school year, may be expended in the school year that immediately succeeds such date by the school district for general operating expenses of the school district as approved by the board of education.

In preparing the budget of such school district, the amounts credited to and the amount on hand in the virtual school fund, and the amount expended therefrom shall be included in the annual budget for the information of the residents of the school district. Interest earned on the investment of moneys in any such fund shall be credited to that fund.

(e) For the purposes of this section, a pupil enrolled in a virtual school who is not a resident of the state of Kansas shall not be counted in the full-time equivalent enrollment of the virtual school.

**History:** L. 2008, ch. 147, § 5; L. 2011, ch. 107, § 5; L. 2012, ch. 155, § 6; L. 2013, ch. 121, § 5; July 1.