



KSDE FISCAL AUDITING TEAM
785-296-4976

AUDIT GUIDE
JUVENILE DETENTION CENTERS

Including Psychiatric Residential Treatment Facilities (PRTFs)
2022-2023 EXPENDITURES AUDITED IN FY2024
2023-2024 ENROLLMENT FTE

The following list shows all centers and facilities and the districts that provide learning services for juvenile offenders or residents while the students are either at a Juvenile Detention Center (JDC) or Psychiatric Residential Treatment Facility (PRTF).

USD	PRTF	NAME	Bldg.	Program Name
233	No	Olathe	9309	Juvenile Detention Center
233	Yes	Olathe	9310	KIDS TLC - Transforming Lives in our Community
248	No	Girard	1263	Juvenile Detention Center
259	No	Wichita	1949	Juvenile Detention Center
290	No	Ottawa	2656	Juvenile Detention Center (closed as of 7/2/2022)
305	Yes	Salina	3025	St. Francis Academy – Salina
308	No	Hutchinson	3138	Juvenile Detention Center/Reno County Delinquent Ctr
373	Yes	Newton	4819	Prairie View
373	Yes	Newton	4877	EmberHope Youthville-Bogue Cottage (<i>opened 7/1/2023</i>)
373	Yes	Newton	4878	EmberHope Youthville-C3 (<i>opened 7/1/2023</i>)
383	No	Manhattan	5142	Flint Hills Job Corps Center
457	No	Garden City	7149	Juvenile Detention Center/SW Kansas Region JDC
475	No	Junction City	7632	Juvenile Detention Center
489	Yes	Hays	7944	KVC Wheatland
497	No	Lawrence	8225	Juvenile Detention Center
500	No	Kansas City	8357	Juvenile Detention Center
500	Yes	Kansas City	8351	KVC Prairie Ridge PRTF
501	No	Topeka	8542	Juvenile Detention Center
501	Yes	Topeka	8543	Florence Crittenton Services

ENROLLMENT FTE

For funding purposes, enrollment at any center listed above is taken on three count days during the year: September 20th, November 20th and April 20th. If any of the three count days fall on a weekend, the count day moves to the first school day after the 20th. The district will use the enrollment date that generates the greatest full-time-equivalency (FTE). Enrollment at a juvenile detention center (JDC) or any of the other centers is calculated using the same requirements in general education FTE. The students must receive 6 hours of educational services to be counted as 1.0 FTE for funding purposes. Students receiving less than 6 hours will be prorated using 360 minutes as a divisor and rounding the FTE to one (1) decimal place.

NOTE: Some centers listed on page 1 may have opened or closed after September 20, therefore, these centers may not have three count dates. If a center was only open for one count day, then that day is the only FTE count used for that center.

Districts that have a Psychiatric Residential Treatment Facility (PRTF) have the option of counting the student under the JDC rules (double funding) or as a regular student. JDC rules do not allow for any weighting to be included for funding, including the special education funding. If the district opts to count the student as a regular student, all available weightings will also be included.

Each PRTF has a "bed count" limit. The number of students counted under JDC rules at a PRTF is limited to the "bed count." Students in excess of the bed count should be counted as regular students. Current year bed count limits are auto-populated in the USD Master template.

For districts that have more than one program, each individual program needs to be reported separately.

There is no provision for counting a student who may be absent on the count day. Only those students in attendance on the count day will be included in the FTE.

All JDC's (via the district where the JDC is located) submit their September 20 enrollment during KIDS ENRL Collection, for purposes of funding. ** Data is supplied to all auditors to use as verification for the September 20 JDC count and to search to make sure the student was not duplicated in the count of the home district's enrollment.

** Districts should see the Juvenile Detention Center section of the [Enrollment Handbook](#) and the [Guidelines for KIDS Reporting: Students Attending Other Education Placements](#) to ensure the correct data is submitted in the following KIDS data fields:

- Accountability School
- Funding School
- Attendance School

Until a *student is adjudicated*, the Accountability School (as submitted in KIDS) should be the school building number at the "sending" district (the district where the student normally would have attended but for or prior to being sent to the district with the JDC). *Once adjudicated*, the district with the JDC (the receiving district) should report the student's Accountability School (submitted in KIDS) as the school building number the student would normally have attended at the district with the JDC.

AUDIT STEPS

Using a roster of students attending on each of the three count days, verify that each student received 6 hours of instruction on the count day. If the instructional day is less than 6 hours, calculate a part-time FTE rounded to one (1) decimal place based on minutes enrolled.

Check for prior year audits that were conducted before the count date(s). For example, the previous year's audit may have been completed in February, which would mean the April count date for the previous year was not audited. This step will be necessary to complete the financial audit of the JDC.

REPORTING REQUIREMENTS

Using the current USD audit Master template, locate the JDC page. Enter the center's name and Bldg #, which will cause the template to auto load data. The template provides forms for up to three centers.

Record audited enrollment figures on the appropriate lines. For the prior year claimed number, only the largest number may be readily available. Audit numbers from the previous audits are auto-filled in the current USD Master template.

2022-2023 EXPENDITURES

The District's FY2023 Expenditures will auto-fill into the audit report.

State aid for juvenile detention centers is equal to the lessor of:

- 1 Highest FTE enrollment of the three count dates (Sept. 20, Nov. 20 or Apr. 20) times double the Base Aid per student (FY2023 = \$4,846 X 2 = \$9,692), **OR**
- 2 Actual expenditures for providing service for the 2022-2023 school year.

AUDIT STEPS

1. Verify prior year's enrollment for each of the three count dates. Keep in mind: Not all count dates may already have been audited at the time of the previous audit; auditor may be required to audit previous year's enrollment counts.
2. Verify the actual expenditures provided. NOTE: The districts that have juvenile detention centers are required to file their last expenditure report near the end of May, which requires the district to estimate June expenditures.
3. Determine the amount of state aid entitlement.

REPORTING REQUIREMENTS

Using the current USD audit Master template, locate the “JDC” tab.

In the enrollment section, be sure to enter any audited FTE that was not previously recorded.

In the financial section, record the audited expenditures.

In the NOTES section, explain any changes made to any figure. Be specific, as this information would be critical in the event of an audit appeal.

An Equal Employment/Educational Opportunity Agency

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