



# KANSAS STATE DEPARTMENT OF EDUCATION

FISCAL AUDIT SECTION

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## JUVENILE DETENTION CENTERS AUDIT GUIDE

Including Psychiatric Residential Treatment Facilities

2013-14 EXPENDITURES AUDITED IN FY15

2014-15 ENROLLMENT FTE

Revised 5/27/14

The following list shows all Centers and the districts that educate the residents of the centers.

<u>USD</u>	<u>DISTRICT</u>	<u>CENTER NAME</u>
229	Blue Valley	Marillac
233	Olathe	Juvenile Detention Center TLC for Children
248	Girard	Juvenile Detention Center
259	Wichita	Juvenile Detention Center Camelot Riverside Academy
290	Ottawa	Juvenile Detention Center
305	Salina	Juvenile Detention Center St. Francis Academy
308	Hutchinson	Juvenile Detention Center
368	Paola	Lake Mary Center (Claimed on SO66)
373	Newton	Prairie View Level 6 Residential
383	Manhattan	Flint Hills Job Corps Center
437	Auburn-Washburn	Pathways Family Services (Claimed on SO66)
443	Dodge City	United Methodist Youthville (Claimed on SO66)
453	Leavenworth	Juvenile Detention Center
457	Garden City	Juvenile Detention Center
475	Junction City	Juvenile Detention Center
489	Hays	KVC Wheatland
497	Lawrence	Juvenile Detention Center
500	Kansas City	Juvenile Detention Center KVC Prairie Ridge PRTF KVC Prairie Ridge SAU
501	Topeka	Juvenile Detention Center Florence Crittenton Services

## **ENROLLMENT FTE**

Enrollment at any center listed above is taken on three days during the year, September 20<sup>th</sup>, November 20<sup>th</sup> and April 20<sup>th</sup>. If any of the three count days fall on a weekend, the count day moves to the first school day after the 20<sup>th</sup>. The district will use the enrollment date that generates the greatest full time equivalency (FTE). Enrollment at a juvenile detention facility (JDC) or any of the other centers is calculated using the same requirements in general education FTE. The students must be receiving 6 hours of educational services to be counted as 1 FTE. 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 these centers may not have three count dates. If a center was only open for one count day, then that day is the only count that will be used for that center.

Districts that have Psychiatric Residential Treatment Facilities (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 limit”. The number of students counted under JDC rules at a PRTF is limited to the “bed limit”. Students in excess of the bed limit should be counted as regular students. Current year bed limits are available in the Auditor’s Quick Reference Book.

In districts that have more than one program, each individual program needs to be counted and 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 submit their September 20 enrollment via the KIDS system. A data base will be 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.

## **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.

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

## REPORTING REQUIREMENTS

Using the current USD write-up, locate the JDC tab. Enter the center name and Bldg #, which will trigger the write-up program to auto load data into the form. The write up program 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 available in the Auditor's Quick Reference Book.

## 2013-14 EXPENDITURES

The District's FY14 Expenditures will be made available in the Audit Write up program.

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

- 1 Highest enrollment FTE of the three count days (Sept. 20, Nov. 20 or Apr. 20) times double the Base State Aid Per Pupil (FY14 = \$3838 X 2 = \$7676), **OR**
- 2 Actual expenditures for providing service for the 2013-14 school year.

## AUDIT STEPS

1. Verify prior year's enrollment for the three count days. BE AWARE: Not all count days may 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 write-up, 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.

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