



KANSAS STATE DEPARTMENT OF EDUCATION

FISCAL AUDIT TEAM
 Director of Fiscal Auditing
 785-296-4976

JUVENILE DETENTION CENTERS AUDIT GUIDE

Including Psychiatric Residential Treatment Facilities
 2017-18 EXPENDITURES AUDITED IN FY19
 2018-19 ENROLLMENT FTE
 Revised August 2018

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

USD	PRTF	NAME	Bldg.	Program Name
229	Yes	Blue Valley	7791	Marillac
233	No	Olathe	9309	Juvenile Detention Center
233	Yes	Olathe	9310	Temporary Lodging for Children (TLC) & Families, Inc.
248	No	Girard	1263	Juvenile Detention Center
259	No	Wichita	1949	Juvenile Detention Center
290	No	Ottawa	2656	Juvenile Detention Center
305	Yes	Salina	3025	St. Francis Academy – Salina
308	No	Hutchinson	3138	Juvenile Detention Center
368	Yes	Paola	4703	Lakemary Center, Inc.
373	Yes	Newton	4819	Prairie View
383	No	Manhattan	5142	Flint Hills Job Corps Center
437	Yes	Auburn Washburn	6523	Pathways Family Service, Inc.
443	Yes	Dodge City	6708	United Methodist Youthville
453	No	Leavenworth	7027	Juvenile Detention Center
457	No	Garden City	7149	Juvenile Detention Center
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

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 be receiving 6 hours of educational services to be counted as 1.0 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, 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 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 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 write-up.

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 submit their September 20 enrollment via the KIDS **ENRL Collection**. A database 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 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 in order to perform the financial audit of the JDC.

REPORTING REQUIREMENTS

Using the current USD audit write-up, locate the JDC page. Enter the center's name and Bldg #, which will trigger the write-up program to auto load data. 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 auto-populated in the current USD write-up.

2017-18 EXPENDITURES

The District's FY18 Expenditures will be made available in the Audit Write up program.

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

- 1 Highest FTE enrollment of the three count dates (Sept. 20, Nov. 20 or Apr. 20) times double the Base Aid per student (FY18 = \$4006 X 2 = \$8012), **OR**
- 2 Actual expenditures for providing service for the 2017-18 school year.

AUDIT STEPS

1. Verify prior year's enrollment for each of the three count dates. BE AWARE: Not all count dates 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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KSDE General Counsel, 900 SW Jackson, Topeka, KS 66612 785-296-3201