



Financial Rules, Guidelines and Reporting Instructions

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Adult Community Corrections and Juvenile Services

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# KDOC Financial Rules, Guidelines and Reporting Instructions

## INTRODUCTION

The rules and guidelines presented herein are under the authority of K.S.A. 75-5291 et al. and K.S.A. 75-7038 et al.

The intent of this document is to provide guidance into allowable and unallowable practices when expending state funds to provide adult and/or juvenile services. The reader should use this document in conjunction with the *Grant Application*.

Each grantee has the fiduciary responsibility to ensure subprograms follow this guide and generally accepted accounting principles (GAAP) or Kansas Municipal Audit and Accounting Guide (KMAAG).

## GENERAL FINANCIAL INFORMATION

### Policy and Procedures Updates

When there is a new or updated policy, procedure, or practice, the agency must update their policy and procedures accordingly. Agencies must submit changed policy and procedures to KDOC electronically in a timely manner.

### Request for Information

The financial resources available for state agencies and other entities receiving state general funds are limited and under increasing scrutiny. Submission of accurate and timely financial information is a key component.

Grantees should promptly respond to KDOC requests for information. When responding to requests for information, grantees are encouraged to submit the response in electronic format.

### Deadlines

The Secretary prescribes the following dates for submission of fiscal documents:

DEADLINES	Due On Or Before
Comprehensive Grant Application and Budget Workbook	May1
Signed Revised Budget and Approval Form (if applicable)	July 31
<b>Finalized Workbook for previous fiscal year</b>	<b>August 20</b>
CarryoverReimb Budget for current fiscal year	September 1
Workbook and Report for first quarter	October 31
County General Ledger (or equivalent) as of September 30	October 31
Workbook and Report for second quarter	January 31
County General Ledger (or equivalent) as of December 31	January 31
Workbook and Report for third quarter	April 30
County General Ledger (or equivalent) as of March 31	April 30
Workbook and Report for fourth quarter	July 31
County General Ledger (or equivalent) as of June 30	July 31
<b>If the due date falls on a weekend, you must submit your fiscal documents on or before the following Monday.</b>	

If the grantee is unable to meet the deadline, e-mail notification must be sent to KDOC prior to the due date. The notification must state the reason for the delay and the anticipated date of delivery of the reports. The grantee must continue to update KDOC on the progress towards meeting the delivery date.

## Retention of Records

All financial records, supporting documents, statistical records, and other records pertinent to grant awards shall be retained in accordance with State Historical Society Records Retention and Disposal schedules. For assistance on compliance with the Kansas State Historical Society's retention schedule for local units of government please contact:

Kansas State Historical Society  
6425 SW 6th Avenue  
Topeka, KS 66615  
785-272-8681  
<http://www.kshs.org/index.htm>

## Access to Records

KDOC shall have the right to access any pertinent books, documents, papers, or other records of grantees or subcontractors relevant to the grant to prepare audits, examinations, excerpts, and transcripts.

## Quarterly Reporting

Each grantee will receive an Excel workbook(s) via e-mail to report financial transactions. Adult and juvenile transactions are reported in separate workbooks.

Grantees will report all fiscal activities for KDOC grant funds, including reimbursements collected or carried over by the grantee, in the fiscal workbook. The grantee must submit the KDOC fiscal workbook(s) quarterly by e-mail ONLY. Grantees also need to print the Quarterly Cash Reconciliation and Certification worksheet in the fiscal workbook, obtain applicable signatures, and submit the signed document(s) to KDOC.

Each grantee will be required to (1) maintain up-to-date budgetary information on a standardized worksheet, (2) report summary budgetary information on a quarterly basis, and (3) submit a detailed county general ledger or county equivalent for quarters ending September 30, December 31, March 31, and June 30. For instructions on how to complete, see the reporting instructions subsection.

On a quarterly basis, submit:

- KDOC Workbook
- Detailed County General Ledger
- Signed Quarterly Cash Reconciliation and Certification

If applicable:

- Signed Budget Adjustment Report

On the KDOC Fiscal Workbook, any line containing an amount must have a descriptor. If you need a new descriptor, send an e-mail with the workbook attached, to KDOC identifying the line item and the descriptor you need for that line item.

After the grantee submits the fiscal workbook, KDOC staff reviews the workbook, edits it if required, and will return it to the grantee via e-mail if any formula or format changes are made by KDOC. For this reason, the grantee shall use the most current workbook returned to the grantee when entering expenditures for the next quarterly submittal. IF no formula or formatting changes are made, KDOC will minimally reply via e-mail advising that the workbook has been reviewed.

If a grantee detects an error on the fiscal workbook made in a prior quarter, they *cannot* make a correction in the prior quarter. The grantee must make the correction in the quarter they found the error, identified as such on a separate line, in the category affected.

## Year-End Reporting

Grantees can find a detailed explanation of how to report encumbrances in the grant worksheet column called ENCUMB. (See reporting instructions subsection). Grantees must submit a finalized fiscal workbook to KDOC showing the grantee paid all encumbrances by July 31 and provide the county general ledger showing the payment of encumbrances as soon as it is available.

Grant funds shall not be expended for services, supplies, equipment, or the payment of rent beyond the grant year in which the services, supplies, equipment, or payments are received or due. Only expenditures incurred within the grant year shall be charged to the grant. Agencies should not stockpile supplies and commodities at the end of the fiscal year, pre-pay insurance, rent, or services for the next fiscal year using current fiscal year funds; agencies must not have more than twelve payments of rent or utilities in a fiscal year.

## ACCOUNTING SYSTEM

All grantees are required to establish and maintain accounting systems, financial records to accurately account for funds awarded to them, and have policy and procedures regarding the accounting systems. Grantee accounting systems must be sufficient to adequately track all KDOC grant monies. Such systems must also be able to allocate costs in a detailed and justifiable manner. The grantee is responsible for establishing and maintaining an adequate system of accounting and internal controls and ensuring an adequate system exists for each of its subcontractors. An acceptable and adequate accounting system should be able to:

1. Present and classify projected and historical costs of the grant as required for budgetary and evaluation purposes;
2. Provide cost and property control to ensure optimal use of funds including gas and/or prepaid cards;
3. Control funds and other resources to be sure the expenditure of funds and use of property conform with any general or specific conditions applying to the grantee;
4. Meet the prescribed requirements for periodic financial reporting of operations;
5. Provide financial data for planning, control, measurement, and evaluation of costs;
6. Provide the entity with the ability to separately track each funding source and allow for reconciliation of the sub-system to the general ledger;
7. Retain receipts and record expenses in the appropriate line-item;
8. Require a special program account structure, beyond normal classifications, by type of receipts, expenditures, assets, and liabilities based on the various financial and program requirements of KDOC funded programs, as well as the need for the grantee to separately account for individual awards;
9. Funds must be maintained by the county; the grantee is prohibited from having a checking or savings account in its name.

## Comingling of Funds

The accounting systems of all grantees must ensure KDOC funds are not comingled with funds from other local, state, and federal agencies. Each grant award (adult and/or juvenile) must be accounted for in separate general ledger accounts.

## Supplanting

The use of KDOC funds to replace non-KDOC funds appropriated for the same purpose is prohibited. The use of KDOC funds to offset a reduction in non-KDOC funding is acceptable; yet, the grantee will be required to supply documentation demonstrating the reduction in non-KDOC funds occurred for reasons other than the receipt, or expected receipt, of KDOC funds.

Potential supplanting will be the subject of application review, as well as pre-award review, post-award monitoring, and audit.

Grantee and sub-grantee Accounting Responsibilities include:

- **Reviewing Financial Operations.** Where the conduct of a program or one of its components is delegated to a sub-grantee, the administrative county is responsible for all aspects of the program, including proper accounting and financial recordkeeping by the sub-grantee. Responsibilities include the accounting of receipts and expenditures, grant management, the maintaining of adequate financial records, and the refunding of expenditures from reimbursements. Administrative counties shall be familiar with, and periodically monitor, their sub-grantee's financial operations, records, system and procedures. Particular attention shall be directed to the maintenance of current data.
- **Budget and Budget Review.** The grantee shall ensure each subcontractor prepares an adequate budget on which its award commitment will be based. The detail of each subprogram budget should be maintained on file by the grantee and in the detail tabs of the budget workbook. The program budget summaries submitted in the administrative county funding application shall act as the program's approved budget, upon approval of the program by KDOC, Board of County Commissioners, and Corrections Advisory Board.
- **Audit Requirements.** Grantees must ensure subcontractors have met the necessary audit requirements contained in the KDOC Financial Rules and Guidelines. Independent audit reports must be kept on file and be made available at the request of KDOC.
- **Reporting Irregularities.** Grantees and their subcontractors are responsible for promptly notifying the awarding county and KDOC of any illegal acts or irregularities and of proposed and actual actions, if any. Illegal acts and irregularities include conflicts of interest, falsification of records or reports, and misappropriation of funds or other assets.

### Cash Match Requirements

The use of KDOC funds towards a cash match varies between the adult and juvenile programs.

- **Adult Services** must follow K.S.A. 44-11-120 which states "A governing authority, in its comprehensive plan submitted to the secretary, may propose to use a portion of community corrections grant funds as a cash match for a grant from another source and may use these funds in this manner only if proposed in the plan and approved by the secretary."
- **Juvenile Services** funds may not be used to match a KDOC-JS -awarded federal grant. Local funds must be used to meet this requirement. Funds may be used to match a non-KDOC-JS awarded grant, provided:
  - Prior approval is received in writing from KDOC-JS;
  - The funds will enhance an approved line item in the budget, not change the approved purpose. Otherwise, a line item adjustment must be approved.
  - The federal portion of the grant is not shown on the KDOC-JS quarterly expenditure report.
  - A separate document showing the matching amount and the federal grant amount is attached.

## **INTERNAL CONTROLS<sup>1</sup>**

The corrections agency must ensure the following internal controls are part of their policy and procedures:

### Reconciliation with the County General Ledger (or county equivalent)

To be able to reconcile the expenditure of KDOC grant funds to the county general ledger, the KDOC grant funds must be in a separate account in the general ledger. Adult and juvenile funds must not be in the same general ledger

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<sup>1</sup> K.S.A. 75-5294(a): "In accordance with K.S.A. 77-415 et seq., and amendments thereto, the Secretary of Corrections shall adopt rules and regulations necessary for the implementation and administration of this act and as prescribed by this act..."

K.S.A. 75-7043(b): "The commissioner of juvenile justice shall adopt rules and regulations establishing additional requirements for receipts of grants under K.S.A. 75-7038 through 75-7053, and amendments thereto, standards for the operations of the correctional services described in K.S.A. 75-7038, and amendments thereto, and standards for performance evaluation of the correctional services described in K.S.A. 75-7038 and amendments thereto. In order to remain eligible for grants the county or group of cooperating counties shall substantially comply with the operating standards established by the commissioner of juvenile justice."

account. The cash balance showing in the KDOC fiscal workbook must equal the cash balance showing in the general ledger. KDOC requires grantee to provide quarterly documentation of reconciliation between the workbook and the county general ledger.

### Bonding for Appropriate Staff

Staff handling cash transactions must be bonded. However, it is highly recommended that staff handling any monetary transactions be bonded. Bonding for appropriate staff is a safeguard should monies become missing. Some counties have a surety bond covering all county employees.

### Signature Control

Policy and procedure must indicate who signs what documents, describe under what circumstances signatory control could temporarily pass to someone else, and a written contingency plan should the person with signatory approval become unavailable.

### Petty Cash

If grantee has a petty cash fund, several internal controls must be in place to ensure the integrity of the fund. Policy and procedure must:

- Detail the purpose and use of petty cash funds;
- List who can access the fund;
- Describe the process of withdrawing and recording the withdrawal of monies from the fund;
- State that using the fund for employee advances or IOUs is strictly prohibited;
- Require that cash expenditures from the petty cash fund must have detailed documentation which can be reviewed, approved, and initialed by an authorized person;
- Confirm the funds are secured when not being accessed;
- Describe the process of replenishing the fund;
- Provide detail of the process and frequency of reconciling the petty cash fund;
- State the predetermined maximum dollar limit for the size of the petty cash fund and the maximum dollar limit that can be withdrawn at one time.

### Cost Allocations

Grantees must ensure fair and correct allocation of expenses and payroll between adult, juvenile, and other separately funded activities. Grants the grantee receives from KDOC are for different purposes and require separate accounting. Agencies must report expenditures on the appropriate KDOC fiscal workbook.

If the grantee has multiple funding sources, there must be written rationale explaining the percentages allocated to each source. The written rationale should be explicit enough so anyone who examines the percentage of the splits in the future will easily understand the logic for the splits.

Allocation of expenses must occur monthly. For example, if the grantee splits an employee's salary or the grantee rent 50/50 between AISP and JISP funds, the grantee must post that 50/50 split every month. Allocation should not occur by rotating the expenditure between funding sources (e.g., AISP records the full expenditure one month and JISP records the full expenditure the next month).

Allocation should be client/program specific. For example, if the expense is for drug testing for an adult client the allocation must not be split between the adult and juvenile programs.

### Payroll

#### Salary and Benefits

Acceptable cost allocation methodologies include allocations based on time activity analysis and/or average caseload study. Documentation of the cost allocation methodology must be maintained in the local grant files. These files are subject to audit including verification that time worked corresponds to the source of financing.



All position requests must clearly show a direct relationship to KDOC funded programs. The budget narrative must include a detailed description of the methodology justifying the allocation of a position's salary to multiple funding sources. The cost allocation methodology must be reviewed annually when developing the grant application to KDOC to ensure the allocations are accurate.

If a director or supervisory staff spends a portion of their time providing direct client supervision, the portion of their salary equal to the percentage of time spent on direct client supervision should be allocated to NON-ADMIN Personnel or NON-ADMIN Personnel RES in the Fiscal Workbook. Clerical/Office Support staff should be reported as ADMIN.

### Retirement Payout Fund

A payout fund sets aside monies for paying employees unused leave (such as PTO, annual leave, and sick leave) when an employee retires. If a payout fund is permitted in county policy, agencies may utilize state grant or reimbursements funds. Policy and procedure must state the source of funding used to contribute to the payout fund, how the contributions are calculated, and how the payout funds show on the county general ledger.

A payout fund must be part of the annual budget process. Absent payout funds in the budget, payout fund expenditures will not be allowed.

### Time Sheets

Policy and procedure must state the methodology for recording time worked, how adjustments to recorded time are made, and the approval process.

## Expenditures

### Reporting Expense Methodology Allocations

As soon as you are aware of an obligation for an expense (encumbrance), via an invoice or statement from a vendor, the grantee may:

- report the expense on the KDOC Fiscal workbook, or
- wait to report the expense until the county general ledger shows it paid.

Once the grantee chooses the method, the grantee must use this method from fiscal year to fiscal year and cannot change it. Policy and procedure must include which methodology grantee is using.

It is strongly suggested the grantee date stamp invoices (statements) when they are received.

Policy and procedure must state the form of supporting documentation used when making payment (i.e. purchase order, payment voucher, or invoice). Supporting documentation must identify the general ledger account(s) and dollar amount or percent of invoice to be charged to each account and the KDOC workbook location. Documentation must also include proper signatory approval whether digital or written.

### Separation of Duties

Two appropriate staff within the corrections agency must be involved in all financial transactions. Separation of duties include, but is not limited to, deposits, petty cash, and expenditures.

In these examples a staff person and the signatory authority need to sign/initial supporting documentation:

- One staff generates the deposit slip and another reviews and approves the slip;
- Employee generates the timesheet and the Director or Supervisor approves it;
- One staff prepares the petty cash reconciliation sheet and the other approve it.

This example shows where only the reviewer needs to initial the supporting documentation:

- One staff purchases items and another staff reviews and initials the receipt/packaging slip to verifying items received matches items purchased and merchandise is in correct quantity and is in good condition.

### Credits/Refunds

Agencies must report credits (e.g. refunds, overpayment of rent, return of merchandise, sale of a vehicle, or employee repayments) received in the category where the grantee originally reported the expenditure. This credit (refund) must appear on a separate line in the applicable category and in the appropriate month column in which the grantee received the credit. If the grantee desires assistance when processing credits/refunds on the fiscal workbook, contact the KDOC Community Corrections Fiscal Team.

### Allowable Expenditures

Expenditures charged against any KDOC grant must:

- Be necessary and reasonable for proper and efficient performance and administration of KDOC awards.
- Be authorized or not prohibited under local laws and regulations.
- Conform to any limitations or exclusions set forth in these Guidelines or state laws, terms and conditions of the KDOC awards, or other governing regulations as to types or amounts of cost items.
- Be consistent with local policies, regulations, and procedures so long as those policies do not conflict with these Guidelines.
- Except as otherwise provided for in the Guidelines, be determined in accordance with generally accepted accounting principles (GAAP).
- Not be included as a cost or used to meet cost sharing or matching requirements of any other grant in either the current or the prior period, except as specifically authorized by KDOC.
- Oleoresin capsicum (pepper spray) and electronic stun devices (e.g. Taser) – Adult Services only. These items are not allowed for Juvenile Services.

Cost(s) must be reasonable, allocable, necessary to the program, and comply with the funding requirements. A cost is reasonable if, in its nature and amount, it does not exceed what would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.

In determining reasonableness of a given cost, consideration shall be given to:

- Whether the cost is ordinary and necessary for the operation of the governmental unit or the performance of the grant award.
- The restraints or requirements of sound business practices; state, county and other laws and regulations; and terms and conditions of the award.
- Market prices for comparable goods or services.
- Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the governmental unit, its employees, the public at large, and the state.
- A significant deviation from the established practices of the governmental unit, which may unjustifiably increase the KDOC award cost.

When requesting equipment or vehicles, the following outlines the maximum amount KDOC will grant for the purchase of the specified item.

Desktop Computer	\$ 825.00
Laptop Computer	\$ 1,169.00
Monitor (19" flat panel)	\$ 110.00
Minivan	\$23,500.00
Vehicle (mid-size car)	\$18,300.00
Vehicle (compact car)	\$17,000.00

### Unallowable Expenditures

The following costs cannot be paid with grant awarded funds; however, can be paid with reimbursements:

- Entertainment Costs: Costs of entertainment including amusement, diversion, and social activities and any costs directly associated with such costs (i.e. tickets to shows or sporting events, meals, lodging, rentals, transportation, and gratuities).
- Independent Audit Costs: KDOC will not pay for the cost of independent audit work. These costs are the responsibility of the local entity.
- Lobbying: Grantee may not use KDOC funds for any activities aimed at influencing decisions regarding grants, contracts, cooperative agreements, etc.
- Late Fees/Interest Charges: Grantee cannot use KDOC funds to pay late fees, interest charges, or finance charges.
- Food Purchases: Food purchases are unallowable for employees unless approved by county policy.
- Salary and Wage Costs: Grantee may not fund bonuses or other financial incentives outside of a position's normal salary costs with KDOC grant funds. Grantees must demonstrate salaries for all positions are consistent with similar county-funded positions.
- State general funds shall not be used in the purchasing of firearms/weapons, accessories or related trainings for employees or contract staff.

If the Board of County Commissioners approves a one-time salary increase, bonus, or other incentive for all departments/grantee under the local unit of government, grantee could fund the increase with KDOC grant funds. Grantee must submit copies of the Board of County Commissioners minutes to KDOC for review and approval.

### Bid Process

The internal control for the bid process is to examine the county bid process and determine if the grantee follows the bid policy. If the county does not have a bid process, the corrections agency shall develop policy and procedures detailing their bid process.

### Prepaid Cards

The grantee may supply prepaid credit cards for client assistance/incentives and employee incentives. Policy and procedure must specifically prohibit using the card to support grantee operations.

#### Client Assistance

Prepaid cards are not usually used for client assistance. However, if the client's family receives a gasoline card for visiting the client, an itemized receipt is required.

## Employee Incentives

Receipts are not required for employee incentives. However, agency is required to meet the following:

- Employee incentives must be allowed by the county;
- Grantee must have policy and procedure in place outlining proper controls;
- Value of award should be within ethical standards; and
- Must be included in taxable wages per IRS Publication 525 and Kansas Withholding Tax Booklet;
- Include in Annual Budget.

## Client Incentives

Corrections agency policy and procedure must state when itemized receipts are required for client incentives to verify proper use. Itemized receipts are required from establishments that sell alcohol and tobacco products. The following table provides some examples:

ESTABLISHMENT	RECEIPT REQUIRED?
MCDONALD'S	NO
SONIC	NO
SUBWAY	NO
APPLEBEE'S	YES, ALCOHOLIC BEVERAGES SOLD HERE
PIZZA HUT	YES, ALCOHOLIC BEVERAGES SOLD HERE
PHILLIPS 66	YES, ALCOHOLIC BEVERAGES AND TOBACCO PRODUCTS SOLD HERE
J C PENNY'S	NO
WALMART	YES, ALCOHOLIC BEVERAGES AND TOBBACO PRODUCTS SOLD HERE
GROGERY STORE	YES, ALCOHOLIC BEVERAGES AND TOBBACO PRODUCTS SOLD HERE
MOVIE THEATRE	DEPENDS WHETHER THEY SELL ALCOHOL BEVERAGES

## Credit/Purchasing Cards

Internal controls regarding credit/purchasing cards must include:

- Who is authorized to use the card;
- All credit/purchasing card expenditures must have supporting documentation which includes itemized receipts;
- The process for reconciling credit/purchasing statements with receipts and the general ledger;
- How the credit/purchasing card is secured when not in use;
- How unauthorized purchases are addressed.

## Travel

Policy, procedure, and practice must detail how grantee ensures travel expenditures are proper and prudent. No out-of-state travel is allowed with grant funds. Internal controls must include discussion of mileage logs, per diem rates, safeguards ensuring gasoline charged to grant funding is for grantee vehicles, supporting documentation for all travel expenditures, and how travel expenses are reconciled to the KDOC fiscal workbook and the county general ledger.

Corrections agencies should reconcile fuel receipts with the mileage logs and fuel card/credit card statements.

## Contractual

If grantee contracts with another entity to provide services, there must be a contract between the two parties. The contract must include a description of the services to be provided and the cost to provide those services.

There are two aspects of contractual: 1) contracts for things related to the corrections office such as copier and computer maintenance, copier rental, postage meter, shredding, etc., 2) contracts directly related to the client such as drug testing/supplies, transportation assistance, **outsourcing of programs including prevention, intake and/or behavioral health services**, etc.

If grantee subcontracts with another entity there must be a contract in place, at a minimum, specifying the services subcontractor will provide and the payment schedule.

Grantee can subcontract with another entity to provide services such as behavioral health, juvenile intake, or juvenile prevention programs. Grantee is responsible for ensuring proper use of funds and have supporting documentation (e.g. subcontractor expense ledger and invoices) from subcontractor for all expenditures.

Contracts are subject to the audit process.

## Program Income/Reimbursements

For purposes of this grant, program income is defined as income coming into the grantee from revenue generated activities. The best examples of program income are offender fees.

### Cash Control

Policy and procedure must state the forms of payment the grantee accepts (i.e. cash, check, money order, cashier's check, etc.). Cash and personal checks, if accepted, must have stringent internal controls. Checks and money orders must be restrictively endorsed "For Deposit Only" immediately upon receipt by corrections staff. Policy and procedure must also state the grantee reconciles program income and reimbursements with the county general ledger.

### Receipts

Policy and procedure must state the grantee issues a receipt to the offender when receiving program income or reimbursements. The receipt must state why the payment is being received. If statements are not sent on a regular basis, the receipt must state the amount still owed the grantee after the payment received is applied. Both the person making payment and a grantee employee receiving payment should initial the receipt indicating agreement with the amounts on the receipt. The amount received should be reconciled with the county general ledger.

### Deposits

Internal controls for deposits must include:

- How the payments are secured until deposited;
- Agency receipts must be reconciled with the deposit slip submission to the county for processing;
- At least two employees involved in creating deposits – one employee generating the deposit slip and another employee reconciling the deposit slip;
- How often deposits are made and who makes the deposits;
- The grantee receives a receipt from the County Treasurer/County Clerk when making a deposit;
- The grantee reconciles the deposit receipts from the County Treasurer/County Clerk with the county general ledger and at what frequency.

### Reimbursements

Reimbursements are defined as income generated by agencies. Reimbursements include fees assessed and collected by correctional agencies, in prior fiscal years or in the current fiscal year.

Offender's fees are defined as charges for drug and alcohol testing, electronic monitoring services, supervision services, housing in a residential center, and other services and assistance provided by grantee.

Any reimbursements not spent in the current fiscal year (REimbE) will transfer into the carryover reimbursement budget for next fiscal year.

## Unexpended Funds

Unexpended funds are state funds remaining in a program's accounts at the close of a fiscal year not obligated for expenses incurred during that fiscal year or that have not been approved for expenditure by the secretary beyond the fiscal year. It is at the Secretary's discretion to award any unexpended funds to the grantees for the ensuing year, or to reduce future payment by the amount of the unexpended funds. If unexpended funds are awarded, the grantee may use approved unexpended funds to maintain or enhance currently funded services or to support or enhance grantee operations, or any combination of these uses, as specified in the application.

Any unexpended funds awarded to the grantee, not spent at the end of the fiscal year in which they were awarded, will no longer be available for corrections agency expenditure.

## Inventory

Agencies shall have policy and procedure governing inventory and policy must, at a minimum, include discussion of the following internal controls:

Acquisition of items costing \$1,000.00 or more, or with an expected life of one year or more, must be classified as reportable property.

- All equipment line items must be directly related to the official business of the grant program. If there are any questions as to the use or purchase of such equipment, KDOC reserves the right to make this determination.
- Careful screening should take place before acquiring property in order to ensure it is needed, with particular consideration given to whether the equipment already in the possession of the grantee can meet identified needs.
- Any loss, damage or theft of the property must be investigated, and fully documented, and made part of the official program records.
- A grantee shall manage equipment acquired under a KDOC award in accordance with the local government's laws and procedures.

At a minimum, the following is required for the management of equipment acquired with KDOC funds:

- Correction agency/county property records must include:
  - description of the property;
  - serial number or other identification number;
  - source of the property (vendor information);
  - funding source(s) used to acquire property and amount per source;
  - identification of who holds the title;
  - acquisition date;
  - cost of the property;
  - location of the property;
  - disposition data.
- A physical inventory of the property purchased with state funds or reimbursements must be taken and the results reconciled with the property records at least once per year. It is expected documents related to this inventory be included in the grantee files for audit purposes.
- A control system must exist to ensure adequate safeguards to prevent:
  - loss
  - damage
  - theft of property
- Adequate maintenance procedures must exist to keep property in good working condition.

Detailed inventory records as specified above must be kept for all equipment purchased with KDOC grant funds. **Lack of policy and procedure and/or sufficient inventory documentation may result in an audit finding.**

### Allocation of Equipment to Multiple Programs

The cost of equipment may be allocated between two or more programs, provided a reasonable and consistent basis of allocation is used. Grantees may not retroactively charge the KDOC grant for an item that was purchased with non-KDOC grant funds. This also applies to the allocation of equipment between KDOC programs (for example, JISP and Adult Supervision).

Splitting purchases into separate components for the sole purpose of avoiding the \$1,000.00 limit will result in the need of the grantee to return funds to KDOC and/or result in a reduction to a future grant payment.

### Disposal of Equipment

Grantees may dispose of equipment worn, outdated, obsolete, or no longer needed by the grantee in accordance with policy. The grantee must ensure the disposal of equipment is reflected in the physical inventory. Records should be retained indicating the date of purchase, the purchase price, the date of disposal, the name and address of the recipient, and the amount (if any) paid to the grantee for the equipment.

- Equipment with an aggregate value \$75.00 or more is subject to reimbursement to KDOC. For equipment with a current aggregate value greater than \$1,000.00, the grantee must provide KDOC prior notification of the intent to dispose of such property.
- Any proceeds generated through the sale of equipment subject to KDOC reimbursement shall be retained by the grantee and used to offset the cost of replacement equipment in the proportion that funds were originally spent. An example would be a joint agency purchases a van for \$10,000.00 and splits the cost evenly between adult and juvenile funds. The grantee then sells the van for \$8,000.00. Since adult funds were used to finance half of the original purchase price, \$4,000.00 of the proceeds must be reported on the adult workbook on the vehicle line. The remaining \$4,000.00 of the proceeds must be reported on the juvenile workbook on the vehicle line on the appropriate program(s) tab.
  - An exemption may be granted if a grantee intends to replace a piece of worn equipment. For example, if a grantee has a van purchased in part with KDOC funds, and the van has reached the end of its useful life and needs to be replaced, KDOC may authorize the grantee to retain all sale proceeds with the stipulation those funds be used to finance the cost of the replacement. The grantee should submit to KDOC a description of the replacement equipment to be purchased along with the cost of the replacement equipment and a request to use the sale proceeds to help finance the cost of the replacement equipment.
- Any program purchasing equipment with KDOC funds that ceases operations, either entirely or only in the corrections field, before the equipment in question reaches the end of its useful life, will be required to reimburse KDOC for the current value of the equipment. For example, if a program provider purchases new computers with KDOC funds, and then decides to no longer provide services a year later, that provider must reimburse KDOC for the current value of the computers. Exceptions may be granted if the grantee requests in writing the equipment be transferred to a similar provider.

## **FINANCIAL AUDITS**

Agencies must submit to KDOC community corrections fiscal staff a copy of their host county's audited annual financial statements within sixty (60) calendar days after receipt by the county. Most counties receive this around August or September. The preferred method for receiving the required audit is by an URL (web address) showing where the audit is located on the Internet. The grantee sending the URL to KDOC, within sixty (60) calendar days after receipt of the audit by the county, will satisfy this requirement. The grantee can find many of the county audits at <http://www.da.ks.gov/ar/muniserv/AuditDefault.htm>

### KDOC FISCAL AUDITS

This section establishes responsibilities for the audit of organizations receiving state funds through KDOC. The intent of this section is to identify the policies for determining the proper and effective use of public funds.

## Audit Objectives

The objective is to review the grantee's administration of funds and for determining whether the grantee has:

- Establish an accounting system integrated with adequate fiscal and management controls to provide full accountability for revenues, expenditures, assets, and liabilities. This system should provide reasonable assurance the organization is managing KDOC programs in compliance with applicable laws and regulations, KDOC standards, approved application, signed grant conditions, and these rules and guidelines;
- Prepare timely financial reports containing accurate and reliable financial data and are presented in accordance with the terms of applicable agreements;
- Expend state funds in accordance with the terms of applicable agreements and those provisions of state and applicable federal law and regulations with possible material effect on the financial statements or on the awards tested;
- Establish adequate policies and procedures for effectively managing and monitoring the performance and compliance of their sub-recipients of KDOC grant funds;
- Establish policies and procedures for responding to audit recommendations in a timely manner.

## Audit Findings

If an audit finding indicates the cash on hand exceeds the amount reported on the KDOC fiscal workbook, KDOC may reduce future appropriations. If the amount of cash on hand is less than the amount reported by the district, KDOC is not responsible for the difference.

For other audit findings, it is expected the grantee will work cooperatively with KDOC to reach an expedient and effective resolution. Audit findings will require a corrective action plan detailing how the finding will be resolved and the anticipated timeframe in which this will be accomplished.

## Penalties for Non-Compliance

Penalties for failure to submit fiscal and program reports by due dates may, in accordance with an administrative hearing, result in the withholding of payments until all delinquent reports are submitted and approved. Failure to submit fourth quarter reports by the posted deadline will result in the grantee being ineligible for any unexpended funds distribution or other action as prescribed by the Secretary. Extensions to the deadline may be requested in writing and will be granted on a case-by-case basis.

Penalties for failure to comply with other KDOC program and fiscal requirements may result in the withholding of future grant payments. These program requirements include, but are not limited to, quarterly expenditure report submittals, program report submittals, Random Moment in Time Study requirements, Title IV-E program requirements, child support enforcement requirements, and any other KDOC fiscal or program requirements not listed here.

If a community corrections grantee chooses not to comply with the requirements in KAR 44-11-121 subsections (c) and (d), all current reimbursements and those carried over from previous years may be deducted by the Secretary from the grantee's current or future allocations. These deductions shall be placed by the Secretary in a special fund designated for community corrections.<sup>2</sup>

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<sup>2</sup> KAR 44-11-121 (c) All reimbursements maintained from current and prior fiscal years, collected, and expended by a community corrections grantee shall be included in the fiscal workbook and the quarterly reconciliation budget report and certification documents. (d) Within 60 calendar days after the end of each state fiscal year, each community corrections grantee shall submit, by either original or electronic copy to the secretary, a plan approved by the corrections advisory board and governing authority for the use of the reimbursements. (e) (1) If a community corrections grantee complies with the requirements in subsections (c) and (d), the grantee shall retain its reimbursements and use them in accordance with its approved plan.



# REPORTING INSTRUCTIONS FISCAL WORKBOOK

Grant Budget	REimbR	REimbE	CarryoverReimb Budget	Unexpended Fund Award Budget	BH	Budget Adj	1st Qtr Report	2nd Qtr Report	3rd Qtr Report	4th Qtr & Closing Report					
GS SUMMARY	JIAS	JISP	IIP	CS	CM	PREV SUMMARY	Prev 1	Prev 2	REimbR	REimbE	CarryoverReimb Budget	Unexpended Fund Budget	Budget Adj	1st Qtr Report	2nd Qtr

The adult convention for naming the *Fiscal Workbook* file will represent the name of the grantee (e.g., “02D” for 2<sup>nd</sup> Judicial District Community Corrections program) followed by a two-digit representation of the budget year (e.g., “18” for FY 2018). Therefore, the name of the FY 20XX *Fiscal Workbook* file for 2<sup>nd</sup> Judicial District Community Corrections program is “02DXX.xlsx”.

Juvenile Services has a slightly different naming practice. Therefore, the name of the FY 20XX *Fiscal Workbook* file for 2<sup>nd</sup> Judicial District is “02JDFYXX.xlsx”.

Agencies shall report fiscal activities in the *Fiscal Workbook* in summary fashion; it shall accurately reflect all grantee sources of income, expenditures, and reimbursements. Although the grantee only submits the *Fiscal Workbook* to KDOC quarterly, agencies must continue to track expenditures on a monthly basis.

The grantee must have supporting documentation for all payments and reimbursements reported on the KDOC fiscal workbook, as this will facilitate reconciliation with the county general ledger.

## LOCAL ELECTRONIC BACKUP OF FISCAL WORKBOOK

When the grantee receives the KDOC workbook, they should create a local backup.

## CONDITIONAL FORMATTING

The *Fiscal Workbook* is “password protected” to prevent deletion of formulas or changing descriptors.

Several cells within the fiscal workbook have “conditional formatting”. These cells have a **red** or **green** background when certain “conditions” exist.

A **green** cell is normal and indicates the KDOC crosscheck found no error.

A **red** cell indicates an error exists which requires correction. Please contact KDOC Adult Community Corrections or Juvenile Services Fiscal Team if you need assistance.

If the crosschecks in any of the worksheets do not balance, a **red** background will appear in the offending crosscheck in row 1 of that worksheet.

A negative amount in the Remaining Grant column for any **PERSONNEL** category total will make cell A1 turn **red**. The grantee must make a budget adjustment to correct this situation. Once the grantee correctly enters the budget adjustment, A1 will turn **green**.

A negative amount in the Remaining Grant column for any **OPERATIONS** category total will make cell B1 turn **red**. The grantee must make a budget adjustment to correct this situation. Once the grantee correctly enters the budget adjustment, B1 will turn **green**.

A negative amount in the Remaining Grant column for any **CONTRACTUAL** (Contracts/Client Services) category total will make cell C1 turn **red**. The grantee must make a budget adjustment to correct this situation. Once the grantee correctly enters the budget adjustment, C1 will turn **green**.

A negative amount in the Remaining Grant column for any **RES** category total will make cell D1 turn **red**. The grantee must make a budget adjustment to correct this situation. Once the grantee correctly enters the budget adjustment, D1 will turn **green**. (Adult only)

Cell E1 monitors the four **ADJUSTMENTS** columns. If the budget adjustments in the ADJUSTMENTS column are equal to zero, E1 will be **green**. If the budget adjustments do not equal zero, E1 will be **red**. If E1 is **red**, check cells E177, F177, G177, and H177 to find the offending out of balance quarter. Make appropriate changes in that column so the balance becomes zero and E1 will become **green**.

DO NOT SUBMIT YOUR WORKBOOK IF IT HAS RED CELLS. IF YOU CANNOT FIGURE OUT HOW TO CORRECT RED CELLS, CONTACT THE KDOC ADULT COMMUNITY CORRECTIONS OR JUVENILE SERVICES FISCAL TEAM FOR ASSISTANCE.

## COMMENT TRIANGLES

Some cells containing column headings have a **red** triangle in the upper right-hand corner. Placing the cursor over the **red** triangle will produce a comment providing more information about the data contained in the column.

	A	B	C	D	E	F	G	H
1	PERSONNEL	OPERATIONS	CON OK	RES				
2	FY 20XX GRANT BUDGET WORKSHEET (MASTERXX.XLS)		NOTES	GRANT BUDGET	The GRANT BUDGET is based upon and equals the amount noted in the first allocation letter. This will NOT change during the fiscal year. These amounts are entered by KDOC.			4TH QTR ADJUSTMENTS
3								
4	<b>I PERSONNEL</b>							
5	I - A PERSONNEL (ADMIN)							
6	Salary							
7	Benefits							
8								
9	TOTAL ADMIN PERSONNEL							
10	<b>I - B PERSONNEL (AISP)</b>							
11	Salary							
12	Benefits							
13								
14	TOTAL AISP PERSONNEL							
15	<b>TOTAL PERSONNEL</b>							
16	<b>II - AGENCY OPERATIONS</b>							
17	<b>II - A TRAVEL</b>							
18	Fuel							
19	Per Diem							
20	Vehicle Maintenance							
21								
22								
23	TOTAL TRAVEL							
24	<b>II - B TRAINING</b>							
25	Per Diem							
26	Lodging							
27	Registration							
28								
29								
30	TOTAL TRAINING							
31	<b>II - C COMMUNICATION</b>							
32	Cell Phone							
33	Internet Service							
34	Land Line							
35								
36								
37	TOTAL COMMUNICATION							

**EXAMPLE OF A COMMENT**

# WORKSHEETS

## Adult

Grant Budget	REimbR	REimbE	CarryoverReimb Budget	Unexpended Fund Award Budget	BH	Budget Adj	1st Qtr Report	2nd Qtr Report	3rd Qtr Report	4th Qtr & Closing Report
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## Juvenile

GS SUMMARY	JIAS	JISP	IIP	CS	CM	PREV SUMMARY	Prev 1	Prev 2	REimbR	REimbE	CarryoverReimb Budget	Unexpended Fund Budget	Budget Adj	1st Qtr Report	2nd Qtr
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The *Fiscal Workbook* includes the following worksheets:

- **Grant Budget** – This worksheet is for reporting community corrections grant funds received and expended. The columns to the right of YTD Expenditures, and the rows below row 177 of this worksheet, provide a summary of expenditures to use as a management tool. (Adult Only)
- **GS Summary** – This worksheet provides a summary of JIAS, JISP, and CM grant funds received and expended. (Juvenile Only)
- **JIAS** – This worksheet shows Juvenile Intake and Assessment Systems expenditures. (Juvenile Only)
- **JISP** – This worksheet shows Juvenile Intensive Supervised Probation expenditures. (Juvenile Only)
- **IIP** – This worksheet shows Immediate Intervention Program expenditures. (Juvenile Only)
- **CS** – This worksheet shows Court Services expenditures. (Juvenile Only)
- **CM** – This worksheet shows Case Management expenditures. (Juvenile Only)
- **Prevention Summary** – This worksheet aggregates the Prev worksheets. (Juvenile Only)
- **Prev Tab(s)** – This is the first tab showing prevention program expenditures and revenues funded by grantee. (Juvenile Only)
- **REimbR** – This worksheet is for reporting reimbursements collected in the current fiscal year ONLY. Agencies must not report reimbursements carried over from previous fiscal years in this worksheet. Instead, agencies report those funds in the **CarryoverReimb Budget** worksheet.
- **REimbE** - This worksheet is for reporting the expenditure of reimbursements collected in the current fiscal year. Agencies must not report expenditure of reimbursements carried over from previous fiscal years in this worksheet. Instead, agencies must report those expenditures in the **CarryoverReimb Budget** worksheet.
- **CarryoverReimb Budget** – This worksheet is for reporting reimbursements carried over from previous fiscal years and the expenditure of such funds in the current fiscal year.
- **Unexpended Fund Award Budget** – This worksheet is for reporting unexpended fund award budget the grantee could receive and the expenditure of such funds as designated by the Secretary.
- **BH** – The worksheet shows expenditures from the behavioral health grant allocation. (Adult Only)
- **Quarterly Budget Adjustment Report** – This worksheet template is for reporting quarterly line item adjustments. Once a grantee uses the template for a particular quarter, KDOC will insert another template for the grantee's use in next quarter if needed.
- **Quarterly Cash Reconciliation and Certification Report (4)** – There are four worksheets, one for each quarter. Some of the cells will auto fill from the data entered on other worksheets of the Fiscal Workbook. These worksheets are to report information quarterly verifying and certifying the reconciliation of the KDOC fiscal workbook cash balance to the county general ledger cash account.

## REPORTING WORKSHEET ERRORS

If you detect a formula error in any of the worksheets, please advise Adult Community Corrections or Juvenile Service Fiscal staff.

## GRANT BUDGET/JIAS/JISP/IIP/CS/CM WORKSHEETS

Grant Budget	REImbR	REImbE	CarryoverReimb Budget	Unexpended Fund Award Budget	BH	Budget Adj	1st Qtr Report	2nd Qtr Report	3rd Qtr Report	4th Qtr & Closing Report					
GS SUMMARY	JIAS	JISP	IIP	CS	CM	PREV SUMMARY	Prev 1	Prev 2	REImbR	REImbE	CarryoverReimb Budget	Unexpended Fund Budget	Budget Adj	1st Qtr Report	2nd Qtr

NOTE: The GS Summary is comprised of JIAS, JISP, IIP, CS, and CM expenditures. Grantee records expenditures in the appropriate workbook tab.

The Prevention Summary totals the prevention programs. Grantee records expenditures in the appropriate prevention program tab.

**NOTES** (Column C): The “notes” column shall include any notes necessary for full understanding of any unusual worksheet entries. Should grantee need to add a descriptor, enter the desired descriptor name in this column so KDOC can update column A accordingly.

**GRANT BUDGET** (Column D): Grantees must submit a budget with their funding application. If the amount requested equals the amount noted in the award notification letter, the funding application budget becomes the approved budget. If the amount is different, the grantee must submit a revised budget based on the amount in the award notification letter by July 30th. KDOC uses the Grant Budget column to input the grant budget into the grant budget worksheet. These amounts will NOT change during the fiscal year.

**1<sup>st</sup> QTR ADJUSTMENTS, 2 QTR ADJUSTMENTS, 3<sup>RD</sup> QTR ADJUSTMENTS & 4<sup>TH</sup> QTR ADJUSTMENTS** (Columns E – H): Any reallocation of funds from one line item (i.e., budget category) to another must be input in the “1<sup>st</sup> QTR ADJUSTMENTS”, “2 QTR ADJUSTMENTS”, “3<sup>rd</sup> QTR ADJUSTMENTS” or “4<sup>th</sup> QTR ADJUSTMENTS” columns **and** itemized in the top portion of the Quarterly Budget Adjustments Report Worksheet.

Even the most carefully considered budget might need adjustments. Grantees should make adjustments proactively (i.e., before making purchases that will result in overspending). Overspending occurs when “total remaining” on a budget worksheet(s) contains a negative number in any budget category.

**BUDGET ADJUSTMENTS** Doing a budget adjustment requires some forethought. The grantee must identify categories having excess funds and categories needing funding. These adjustments **must** have a written justification in the comments section of the Quarterly Budget Adjustment Report. Failure to provide written justification in the comments section will result in the return of the unapproved fiscal workbook. KDOC will approve the workbook once the grantee adds comments.

Discussion of these transfers should be included in the Advisory Board minutes.

### ADULT WORKBOOK ADJUSTMENTS

All budget changes of \$5,000.00 or more, or one percent per budget, must receive PRIOR approval from the Advisory Board/Governing Board and the Board of County Commissioners (BOCC). The grantee must enter adjustments in the ADJUSTMENTS columns in the appropriate budget worksheet(s) in the quarter the adjustment occurred. After the grantee completes adjustments, the total at the bottom of the ADJUSTMENTS column must equal zero. Because of an internal crosscheck, if the column does not equal zero, cell E1 will turn **red** and will need to correct the adjustments before submitting the workbook.

### JUVENILE WORKBOOK ADJUSTMENTS

All budget changes of \$5,000.00 or more, or one percent of the budget, must receive PRIOR approval from the Juvenile Corrections Advisory Board (JCAB) and Board of County Commissioners (BOCC). The grantee must complete the budget adjustment worksheet in the fiscal workbook and e-mail it along with the workbook to KDOC.

After filling out the budget adjustment tab, the grantee may enter adjustments in the ADJUSTMENTS columns in the appropriate budget worksheet(s) in the quarter the adjustment occurred to ensure the amounts on the budget adjustment tab produces the desired outcome. In the event the grantee does not enter the adjustments in the

adjustment columns, KDOC will do so during our approval process based on the information on the budget adjustment tab. The budget adjustment is not officially approved until the grantee receives a letter from KDOC stating the adjustment is approved.

**REVISED BUDGET** (Column I): The Revised Budget Column equals the total of the grant budget plus or minus any quarterly adjustments.

**JULY 20XX- JUNE 20XX** (Columns J - X): Grantees must report expenditures in the column of the month in which they occur. Grantee submits expenditures to KDOC on a quarterly basis, however, they should record and calculate expenditures monthly.

The grantee can expend grant funding for Advisory Board per diem expenses, but cannot expend grant funding for providing an Advisory Board meeting meal. Advisory board expenses should be reasonable and prudent.

**ENCUMB** (Column Y): This column consists of outstanding expenditures for the fiscal year just ending, but payment will occur in July. After June 30, the grantee cannot make additional expenditures for the fiscal year ending. If payment remains outstanding past July 31<sup>st</sup>, contact KDOC for instructions.

To determine the amounts for outstanding invoices the grantee has not yet received, the grantee will need to contact vendors and contractors to determine what charges are applicable to current year-end. This is especially true in the instance where the grantee is in possession of goods or services, but the grantee has not received an invoice (e.g., utilities, rent, supplies received but not invoiced, maintenance agreements, contractual obligations, equipment, or services). The grantee should be watchful they only have twelve recurring payments, such as rent and utility payments, per fiscal year.

As vendors are contacted and invoices are received by the agency, enter the amount of the encumbrance in the ENCUMN column of the workbook. Once the payment is processed, the expenditure is moved from the Encumb column to the FINAL PAID column.

**FINAL PAID** (Column Z): Outstanding expenditures for the fiscal year ending in June paid in JULY need to be recorded here, **not the June column**. Purchases not finalized by July 31, and items ordered but not received by July 31, shall be paid with current fiscal year grant funds. **The grantee should remove purchases not paid by July 31 from the previous fiscal year KDOC fiscal workbook encumbrance column and place them in the appropriate column in the current fiscal year workbook unless KDOC instructs processing it differently.**

**YTD BUDGET EXPENDITURES** (Column AB): This column adds the total of all quarterly expense columns, (columns M, Q, U, and AA) to represent the total expenses charged to the community corrections grant fund.

**TOTAL REMAINING BUDGET BAL** (Column AC): This column automatically calculates the revised grant budget (Column I) minus the YTD BUDGET EXPENDITURES (Column AB).

The TOTAL REMAINING BUDGET BAL column can contain negative amounts for line items, but not for categories. If a category total is negative, the grantee has overspent a line item in that budget category (or its entire budget), and one of two corrective actions will need to occur to correct this:

- The grantee will need to make one or more budget adjustments in one of the ADJUSTMENTS columns (*please read the instruction under the ADJUSTMENTS column heading*), or
- The grantee will need to remove or split the expenditure(s) from the Grant Budget Worksheet and record them on the "REimbE" worksheet or the "CarryoverReimb" Budget worksheet.

The grantee will report the TOTAL REMAINING BUDGET BAL amount in the next fiscal year first quarter Quarterly Cash Reconciliation and Certification as Prior FY Unexpended Funds.

**% REMAIN** (Column AD): This column automatically calculates the percentage of grant funds remaining by dividing the TOTAL REMAINING BUDGET BAL by the REVISED BUDGET. Grantees should view this column on a quarterly basis to guide grantee spending and ensure expenses are occurring at a rate where the grantee can cover all current fiscal year expenditures.

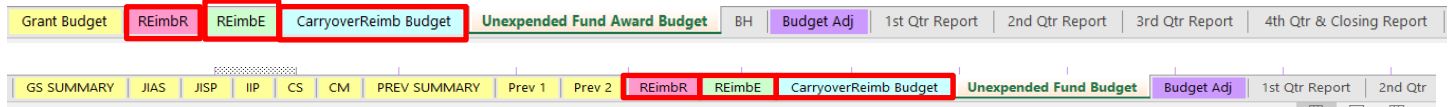
**UNEXPENDED FUND AWARD BAL** (Column AE): This column represents the balances from the "Unexpended Fund Award Budget" worksheet.

**REIMB BAL** (Column AF): This column represents combined reimbursement balances from the “REImbE” and “CarryoverReimb Budget” worksheets. The balance at the end of the fiscal year becomes the amount for the CarryoverREimb budget for the following year.

**CASH BAL** (Column AG): This column automatically calculates the total amount of Grant Funds, Unexpended Funds Award, and Reimbursement Funds, (including carryover reimbursements), remaining YTD .

**TOTAL EXPENSES** (Column AH): This column automatically calculates the total YTD FY Grant Funds, Unexpended Award Funds and Reimbursement expenditures (including carryover reimbursement expenditures).

## REIMBURSEMENT WORKSHEETS



Following are a few circumstances occurring in the life of a client requiring a grantee to provide financial assistance or require the client to reimburse the grantee:

- drug tests
- drug confirmation tests
- transportation tokens for clients so they can get to work, look for work, or get to other places to meet probation requirements
- work or school uniforms to help clients meet dress requirements
- bus or train tickets for clients who need transportation to treatment
- taxi fare for clients to get to and/or from a specified location
- telephone company to install line and telephone for an Electronic Monitoring Device (EMD) hookup
- deposit and/or 1st month rent for a client (e.g. transitional living, private residence, etc.)
- emergency lodging
- all or a portion of a client’s utility bill to avoid shut-off or for service renewal
- client’s medication

K.A.R. 44-11-111(i) defines offender fees as, “...charges for drug and alcohol testing, electronic monitoring services, supervision services, housing in a residential center, and other services and assistance provided by community corrections agencies.”

K.A.R. 44-11-111(k) defines reimbursement as, “...income generated by community corrections agencies and fees assessed and collected by community corrections agencies in prior fiscal years or in the current fiscal year, for expenses incurred.”

There are three (3) worksheets in the Fiscal Workbook for reporting reimbursement information.

1. **REImbR** is where the grantee reports current fiscal year reimbursements by the month and category in which they occur.
2. **REImbE** is where the grantee reports current fiscal year reimbursement expenditures by the month and category in which they occur. REImbE expenditures cannot exceed the amount of reimbursements (REImbR) received.

There is no correlation between the REImbR tab and the REImbE tab (e.g., if the reimbursement resulted from drug testing this does not imply the grantee must spend that reimbursement for drug testing).

Negative amounts in the REMAINING COLLECTIONS column in REImbE are acceptable except for the TOTAL REMAINING COLLECTIONS (REImbE cell X177). This cell cannot be negative, as this would signify the grantee spent more than they received in reimbursements.

The procedures for processing encumbrances in this worksheet are the same as in the Grant Budget worksheet.

If the grantee provides an Advisory Board meeting meal, report this expense on the REImbE worksheet in the TRAVEL category.

**3. CarryoverReimb Budget** – The CarryoverReimb budget is where the grantee reports expenditures from prior year reimbursements. The total amount of the CarryoverReimb budget comes from the REIMB BAL column total from the previous fiscal year fiscal workbook. The grantee will submit a budget to KDOC by September 1<sup>st</sup> specifying a plan to expend these funds. These amounts will NOT change during the fiscal year.

In most aspects, the CarryoverReimb Budget worksheet mirrors the Grant Budget worksheet. The main difference between the worksheets is the management tools to the right of the % REMAIN column on the GRANT BUDGET worksheet are not

on the CarryoverReimb Budget worksheet. The GRANT BUDGET worksheet summarizes the other worksheets; the other worksheets have a specific focus. The procedures for processing adjustments and encumbrances in this worksheet are the same as in the Grant Budget worksheet. Grantees should report CarryoverReimb expenditures by the month and category in which they occur.

If the grantee provides an Advisory Board meeting meal, report this expense on the CarryoverReimb worksheet in the TRAVEL category.

## UNEXPENDED FUND AWARD WORKSHEET

Grant Budget	REImBR	REImBE	CarryoverReimb Budget	<b>Unexpended Fund Award Budget</b>	BH	Budget Adj	1st Qtr Report	2nd Qtr Report	3rd Qtr Report	4th Qtr & Closing Report					
GS SUMMARY	JIAS	JISP	IIP	CS	CM	PREV SUMMARY	Prev 1	Prev 2	REImBR	REImBE	CarryoverReimb Budget	<b>Unexpended Fund Budget</b>	Budget Adj	1st Qtr Report	2nd Qtr

In the current fiscal year, KDOC may award funds that collectively grantees did not spend in the previous fiscal year. Agencies apply for these funds and submit a budget as a part of a competitive award process. If KDOC awards an agency unexpended funds, the grantee will report them on the Unexpended Fund Award Budget worksheet.

Agencies must submit a budget with their unexpended fund award application. If the amount requested equals the amount noted in the award notification letter, the unexpended fund award application budget becomes the approved budget. If the amount is different, the grantee must submit a revised budget based on the amount in the award notification letter within thirty (30) days of receipt of notification letter. KDOC uses the Unexpended Funds Budget column to input the budget into the Unexpended Fund Award Budget worksheet. These amounts will NOT change during the fiscal year.

In most aspects, the columns in this worksheet are the same as the Grant Budget worksheet. The main difference between the worksheets is the management tools to the right of the % REMAIN column on the GRANT BUDGET worksheet are not on the Unexpended Funds Award Budget worksheet. The GRANT BUDGET worksheet summarizes the other worksheets; the other worksheets have a specific focus. Agencies should report Unexpended Fund expenditures by the month and category in which they occur.

The procedures for processing encumbrances in this worksheet are the same as in the Grant Budget worksheet.

If the grantee does not spend their entire unexpended fund award in the designated period, those monies combine with the remaining grant award balance and become part of the unexpended funds for the next fiscal year.

# QUARTERLY BUDGET ADJUSTMENTS REPORT WORKSHEET

Grant Budget	REimbR	REimbE	CarryoverReimb Budget	Unexpended Fund Award Budget	BH	Budget Adj	1st Qtr Report	2nd Qtr Report	3rd Qtr Report	4th Qtr & Closing Report					
GS SUMMARY	JIAS	JISP	IIP	CS	CM	PREV SUMMARY	Prev 1	Prev 2	REimbR	REimbE	CarryoverReimb Budget	Unexpended Fund Budget	Budget Adj	1st Qtr Report	2nd Qtr

Grantee should use this worksheet as an authorization for transfer (adjustments) from one line item to another. Budget changes of \$5,000.00 or more, or one percent per budget, must receive PRIOR approval from the Advisory Board/Governing Board and the Board of County Commissioners (BOCC). Budget changes of \$5,000 or more require the grantee to print the Quarterly Budget Adjustments Report, obtain appropriate signatures, and submit a signed copy of the Quarterly Budget Adjustment Report to KDOC. Grantee should complete this worksheet only for the quarters they have line item adjustments. There is only one Quarterly Budget Adjustments Report worksheet included in the *Fiscal Workbook*. KDOC will add a blank worksheet as needed.

## DATE RECEIVED

KDOC staff will enter the “Date Received” which represents the date KDOC received the electronic transfer of the *Fiscal Workbook*.

## ENTERING A BUDGET ADJUSTMENT ON THE WORKSHEET

### ADULT WORKBOOK

Budget amendments is a two-step process. The first step is to itemize adjustments in the Quarterly Budget Adjustments Report worksheet that will help you strategize the categories you will take funding from, and how you will distribute these funds into other categories. The second step requires the grantee to enter an adjustment into the Grant Budget, CarryoverReimb, Behavioral Health, or Unexpended Funds Award ADJUSTMENTS column.

The rightmost column on the Quarterly Budget Adjustments Report requires grantee to specify the budget being adjusted. Adjustments must be within the same budget (e.g. taking funding from the grant budget and placing that funding into the CarryoverReimb is **NOT** allowed).

### JUVENILE WORKBOOK

The grantee must reflect all budget adjustments in the Budget Adj. worksheet. Each budget adjustment must be on a single line in the worksheet. If the grantee is transferring funds between programs, the last column of the budget adjustment worksheet must have two programs listed. The first program must show **from** where to reduce funds (entered as a negative (-) on the quarterly adjustment column), and the second program must show where **to** increase the funds (entered as a positive (+) on the quarterly adjustment column). Grantee CANNOT make Budget adjustments between Reimbursements and State Grant Funds.

**FROM LINE # AND BUDGET CATEGORY TITLE:** Indicate the budget line number (and budget category/subcategory) **from** which the grantee will move funds.

**TO LINE # AND BUDGET CATEGORY TITLE:** Indicate the budget line number (and budget category/subcategory) **to** which the grantee will move funds.

**AMOUNT:** Indicate the amount of funds the grantee will move. The total of your adjustments is automatically calculated.

**BUDGET, CARRYOVERREIMB OR UNEXPENDED FUND AWARD WORKSHEET (Adult Only):** Indicate whether the adjustment is to the Grant Budget, the Carryover Reimbursement Budget, Behavioral Health Budget, or Unexpended Funds Award Budget.

**JIAS, JISP, IIP, CS, CM, CARRYOVERREIMB, and PREV (Juvenile Only):** Indicate the budget(s) to be adjusted.





# QUARTERLY CASH RECONCILIATION AND CERTIFICATION REPORT WORKSHEETS

Grant Budget	REimbR	REimbE	CarryoverReimb Budget	Unexpended Fund Award Budget	BH	Budget Adj	1st Qtr Report	2nd Qtr Report	3rd Qtr Report	4th Qtr & Closing Report
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GS SUMMARY	JIAS	JISP	IIP	CS	CM	PREV SUMMARY	Prev 1	Prev 2	REimbR	REimbE	CarryoverReimb Budget	Unexpended Fund Budget	Budget Adj	1st Qtr Report	2nd Qtr
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As prescribed by the Secretary, each county receiving grant funds shall submit an electronic copy of the Quarterly Cash Reconciliation and Certification document to the KDOC within thirty (30) calendar days after the end of each calendar quarter. The grantee will need to print the *Quarterly Cash Reconciliation and Certification*, obtain the requisite signatures, and e-mail the signed copy to KDOC.

The *Quarterly Cash Reconciliation and Certification* includes a summary of funds received, expenditures, remaining budget, fiscal workbook cash balance, unreconciled cash balance, reconciling items and general ledger cash balance.

Several cells on the *Quarterly Cash Reconciliation and Certification* worksheets will auto fill from the other worksheets in the Fiscal Workbook; others require user input.

## Adult Workbook

KANSAS COMMUNITY CORRECTIONS ACT QUARTERLY CASH RECONCILIATION AND CERTIFICATION			
Administrative Unit: MASTER		Quarter Ending:	
Grant Award Budget (Original & BH Budgets):			\$ -
<b>Funds Received:</b>			
Prior FY Unexpended Funds	\$ -	}	
1st Grant Payment	\$ -		
2nd Grant Payment	\$ -		
Unexpended Funds Award Budget	\$ -		
Reimbursements Carried Over from prior FY	\$ -		
Reimbursements Collected YTD	\$ -		
<b>Total Receipts</b>		\$ -	
<b>Expenditures</b>			
YTD CC Grant Expenditures	\$ -	}	\$ -
YTD Unexpended Fund Award Expenditures	\$ -		
YTD Carryover Reimbursement Expenditures	\$ -		
YTD Collected Reimbursement Expenditures	\$ -		
YTD Behavioral Health Expenditures	\$ -		
<b>Total Expenditures</b>		\$ -	
<b>Remaining Budget</b> (i.e., Grant Budget + Behavioral Health Budget - CC Grant Expenditures-Behavioral Health expenditures):			\$ -
<b>Workbook Cash Balance</b> (i.e. Total Remain Grant + Reimb Bal + Unexp Fund Award Bal):			\$ -
<b>Unreconciled Cash Balance</b> (i.e. Funds Received - Expenditures):		\$ -	
<b>Reconciling Items:</b>			
Add Expenditures on Workbook not paid by County GL at month end	\$ -		
Subtract Reimb recorded on Workbook not on County GL at month end	\$ -		
Add/Subtract Journal Entries	\$ -		
Add County GL transactions that do not belong to Adult CC	\$ -		
Add/Subtract Other ( please specify)	\$ -		
<b>General Ledger Cash Balance</b>			\$ -

**Juvenile Workbook**

<b>KANSAS DEPARTMENT OF CORRECTION - DIVISION OF JUVENILE SERVICES</b>			
<b>QUARTERLY CASH RECONCILIATION AND CERTIFICATION</b>			
<b>Administrative Unit:</b>		<b>Quarter Ending: September 30, 2017</b>	
<b>Date Received:</b>			
<b>Grant Award Budget (GS &amp; Prevention Budgets):</b>			
<b>Funds Received:</b>			
	Prior FY Unexpended Funds	\$ -	
	1st Qtr Grant Payment	\$ -	
	Reimbursements Carried Over from prior FY	\$ -	
	IIP Fees Collected YTD	\$ -	
	Reimbursements Collected YTD	\$ -	
	<b>Total Receipts</b>	<b>\$ -</b>	
<b>Expenditures</b>			
	YTD LV Expenditures	\$ -	\$ -
	YTD AT Expenditures	\$ -	\$ -
	YTD Carryover Reimbursement Expenditures	\$ -	
	YTD IIP Development & Op Expenditures	\$ -	
	YTD REimbE Expenditures	\$ -	
	<b>Total Expenditures</b>	<b>\$ -</b>	
<b>Remaining Budget (Graduated Sanctions Budget + Prevention Budget - GS Expenditures - Prevention Expenditures):</b>			<b>\$ -</b>
<b>Workbook Cash Balance (Total Remain Grant + Reimb Bal + Unexp Fund Award Bal):</b>			<b>\$ -</b>
<b>Unreconciled Cash Balance (Funds Received - Expenditures):</b>		<b>\$ -</b>	
<b>Reconciling Items:</b>			
	Add Expenditures on Workbook not paid by County GL at month end	\$ -	
	Subtract Reimb recorded on Workbook not on County GL at month end	\$ -	
	Add/Subtract Journal Entries	\$ -	
	Add County GL transactions that do not belong to Juvenile Services	\$ -	
	Subcontract Outsourcing Balance		
	Add/Subtract Other ( please specify)		
<b>General Ledger Cash Balance</b>			<b>\$ -</b>

**GRANT AWARD BUDGET:** The adult grant budget amount is the sum of the grant budget column on both the grant budget worksheet and the behavioral health worksheet of the fiscal workbook.

The juvenile grant budget amount is the sum of the Graduated Sanctions (GS) budget and prevention budgets.

This cell will auto fill in both the adult and juvenile workbooks.

**FUNDS RECEIVED**

**PRIOR FY UNEXPENDED FUNDS:** The Prior FY Unexpended Funds are grant funds received in the previous year, yet not expended. Find this amount in the **prior year** fiscal workbook in the REMAINING BUDGET cell on the 4<sup>th</sup> Qtr & Closing Report tab. As the Prior FY Unexpended Funds cell will **not** auto fill in the first quarter, the user manually enters the amount. In subsequent quarters this amount will auto fill.

PRIOR FY UNEXPENDED FUNDS will not auto fill in the first quarter. User needs to input the proper amount into the cell.

As grantee receives payment, the payment must be input to the appropriate cell.

**1<sup>st</sup> SEMI-ANNUAL PAYMENT (Adult Only):** This amount reflects half of your total grant award and half of behavioral health award. KDOC will deposit this amount into the specified bank account around the beginning of the fiscal year. This cell will **not** auto fill the first quarter, the user manually enters the amount. In subsequent quarters this amount will auto fill.

**2<sup>nd</sup> SEMI-ANNUAL PAYMENT (Adult Only):** This amount reflects the second half of the original grant and behavioral health awards plus or minus payment adjustments, and usually includes any unexpended fund award amount. KDOC will

deposit this amount into the specified account around the beginning of the calendar year. This cell will **not** auto fill the third quarter, yet will auto fill in the fourth quarter.

**QUARTERLY GRANT PAYMENTS (Juvenile Only):** This amount reflects the payments received each quarter. As these cells will **not** auto populate, grantee must enter the deposit amount in the quarter received. Once entered into the appropriate quarter tab, the amount will auto populate in subsequent quarters.

Should the grantee change banks or account numbers, it is important to send the update to KDOC as this impacts where KDOC sends the deposit.

**UNEXPENDED GRANT AWARD PAYMENT:** This amount reflects the award amount of the unexpended funds the grantee may receive as part of their 2<sup>nd</sup> payment or as a 3<sup>rd</sup> payment. This usually occurs early in the calendar year.

This cell will auto fill when the Unexpended Funds Budget is submitted to KDOC, and KDOC enters the budget into the Unexpended Fund Award Budget worksheet.

**REIMBURSEMENTS CARRIED OVER FROM PRIOR FISCAL YEAR:** This amount comes from the fiscal workbook, Carryover Reimbursement Budget worksheet.

This cell will auto fill.

**REIMBURSEMENTS COLLECTED YTD (Year-to-Date):** This amount comes from the fiscal workbook, REImbR worksheet. This cell will auto fill.

### **EXPENDITURES**

**YTD GRANT EXPENDITURES (Adult Only):** This amount comes from the fiscal workbook, Grant Budget worksheet. This cell will auto fill.

**YTD GS EXPENDITURES (Juvenile Only):** This amount comes from the fiscal workbook, GS Summary worksheet. This cell will auto fill.

**YTD PREVENTION EXPENDITURES (Juvenile Only):** This amount comes from the fiscal workbook, Prevention Summary worksheet. This cell will auto fill.

**YTD CARRYOVER REIMBURSEMENT EXPENDITURES:** This amount comes from the fiscal workbook, Carryover Reimbursement Budget worksheet. This cell will auto fill.

**YTD COLLECTED REIMBURSEMENT EXPENDITURES:** This amount comes from the fiscal workbook, ReimbE worksheet. This cell will auto fill.

**YTD BEHAVIORIAL EXPENDITURE: (Adult Only):** This amount comes from the BH workbook. This cell will auto fill.

### **REMAINING BUDGET**

Remaining Budget is the Grant Award Budget minus the grant expenditures.

### **FISCAL WORKBOOK CASH BALANCE**

Workbook Cash Balance is a calculated amount consisting of the remaining grant funds plus remaining reimbursements funds plus remaining unexpended award funds.

### **UNRECONCILED CASH BALANCE**

Unreconciled Cash Balance is calculated amount consisting of total funds received minus total expenditures.

## **RECONCILING ITEMS**

You must complete the reconciling items section of the Quarterly Reconciliation and Certification before obtaining signatures. If this section is not completed, and there are reconciling items, the KDOC workbook and the general ledger will not balance.

### **ADD EXPENDITURES ON FISCAL WORKBOOK NOT PAID BY COUNTY GL AT MONTH END**

If the grantee reports expenditures on the fiscal workbook in one month and the county pays those expenditures in another month, this will be a reconciling item.

In this situation, the grantee must enter the amount of the expenditures appearing on the fiscal workbook, not yet appearing on the general ledger, in this cell on the Quarterly Cash Reconciliation and Certification.

### **SUBTRACT REIMB RECORDED ON FISCAL WORKBOOK NOT ON COUNTY GL AT MONTH END**

If the grantee reports reimbursements on the fiscal workbook in one month and the county deposits those reimbursements in another month, this will be a reconciling item.

In this situation, the grantee must enter the amount of the deposit as a negative in this cell on the Quarterly Cash Reconciliation and Certification.

### **ADD/SUBTRACT JOURNAL ENTRIES**

If the county has not processed a journal entry to correct an error, this is a reconciling item.

In this situation, the grantee must add or subtract the amount of the journal entry in this cell on the Quarterly Cash Reconciliation and Certification.

### **ADD COUNTY GL TRANSACTIONS THAT DO NOT BELONG TO KDOC FUNDED PROGRAM(S)**

If you have transactions from other programs appearing in your cash account on the general ledger, the grantee must consider these transactions when reconciling the KDOC fiscal workbook to the county general ledger. This will only occur if the grantee comingles funds. If extenuating circumstances exist, explain the situation in the comment box on the Quarterly Cash Reconciliation and Certification.

### **ADD/SUBTRACT OTHER (PLEASE SPECIFY)**

In rare instances, there could possibly be circumstances requiring an adjustment to either the fiscal workbook or the county general ledger that does not neatly fit in any of the above lines. If the adjustment is to the general ledger, the ADD/SUBTRACT OTHER line on the Quarterly Cash Reconciliation and Certification Report provides a place to put the amount. As these circumstances should be rare, grantees are strongly encouraged to discuss these situations with KDOC staff.

Do not use this cell to record a reconciling item(s) going from quarter to quarter. A reconciling item needs to be reconciled. A reconciling item must have supporting documentation showing where the amount came from. Simply entering the difference between supporting documentation, the KDOC workbook, and the county general ledger is not an acceptable practice.

### **GENERAL LEDGER CASH BALANCE**

When all funds received, expenditures, and reconciling items are input, a general ledger cash balance is calculated. To complete the reconciliation process, **the grantee must compare this calculated amount with the actual cash balance showing on the county general ledger before submitting the Quarterly Cash Reconciliation and Certification Report to KDOC. Grantee must resolve all differences.**

**If the calculated General Ledger Cash Balance on the Quarterly Cash Reconciliation and Certification Report**

does not equal the cash balance on the county general ledger, the grantee must review and correct the recorded items.

## CERTIFICATIONS

The COUNTY FINANCIAL OFFICER AND THE GRANTEE DIRECTOR/ADMINISTRATIVE CONTACT will sign the *Quarterly Cash Reconciliation and Certification*.

The County Financial Officer will by their signature, certify:

- Cash reported herein equals the cash reported in the fiscal workbook and reconciles to the county's cash in the account maintained for KDOC grant funds and reimbursements.

The Grantee Director/Administrative Contact will by their signature, certify:

- This report and the FY 20XX Fiscal Workbook represent actual receipts and expenditures of funds for the fiscal year to date;
- Cash reported herein equals the cash reported in the fiscal workbook and reconciles to the county's cash in the account maintained for KDOC grant funds and reimbursements; and
- All reported expenditures are in accordance with the approved budgets, and the Chairperson of the Community Corrections Advisory Board and the Chairperson(s) of the Board(s) of County Commissioners approved any changes of \$5,000.00, or one percent of the current grant year award, whichever is higher.

Certification: I hereby certify the cash reported herein equals the cash reported in the fiscal workbook and reconciles to the county's cash in the account maintained for Kansas Department of Corrections grant funds and reimbursements.	
_____	_____
County Financial Officer	Date
Certification: I hereby certify the following: (1) this report and the FY 20XX Fiscal Workbook represent actual receipts and expenditures of funds for the fiscal year to date; (2) the cash reported herein equals the cash reported in the fiscal workbook and reconciles to the county's cash in the account maintained for grant funds and reimbursements; and (3) all reported expenditures are in accordance with the approved budgets, and any changes of \$5,000.00, or one percent of the current grant year award, whichever is higher, have been approved by the Community Corrections Advisory Board and the Board(s) of County Commissioners.	
_____	_____
Director / Administrative Contact	Date
<b>Comments</b>	

The grantee or the county must use the COMMENTS section to communicate additional information to KDOC.  
The COMMENTS section must explain all reconciling items.

## 4<sup>TH</sup> QTR & CLOSING REPORT

The fourth Quarterly Cash Reconciliation and Certification is similar to the first, second, and third quarter certifications. The only difference is you record the total amount that is in the ENCUMB and FINAL PAID columns as a reconciling item. Record this on the "ADD EXPENDITURES ON FISCAL WORKBOOK NOT PAID BY COUNTY GL AT MONTH END" line.

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## CONTACT INFORMATION

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If you have any suggestions or questions, please contact:

Adult Community Corrections	Juvenile Services
Natalie Stanley, Auditor II 714 SW Jackson, Suite 300 Topeka, Kansas 66603 E-mail: <a href="mailto:Natalie.Stanley@ks.gov">Natalie.Stanley@ks.gov</a> Or <a href="mailto:KDOC_Adult_CC@ks.gov">KDOC_Adult_CC@ks.gov</a> Telephone: (785) 291-3067	Marsha Stromgren, Accountant II 714 SW Jackson, Suite 300 Topeka, Kansas 66603 E-mail: <a href="mailto:Marsha.Stromgren@ks.gov">Marsha.Stromgren@ks.gov</a> Or <a href="mailto:KDOC_JS_Grants@ks.gov">KDOC_JS_Grants@ks.gov</a> Telephone: (785) 296-5699

## GLOSSARY AND DEFINITIONS

**ACADEMIC/EDUCATION SERVICES:** Expenditures for classes or counseling directed at improving a client's ability to read, write, and perform mathematical computations, including literacy classes, basic education classes, GED preparation classes, and GED exams.

**ALLOWABLE COST:** Expenditures permissible by regulations and the *KDOC Financial Rules, Guidelines and Reporting Instructions*.

**AUDIT FINDING:** Control weakness, policy violation, or other issue that does not conform to regulations, *KDOC Financial Rules, Guidelines and Reporting Instructions*, and/or approved grant application(s) and conditions.

**BONUS:** A type of supplemental wage; type of compensation paid to an employee in addition to the employee's regular wage.

**CARRYOVER REIMBURSEMENTS:** Reimbursements carried over from previous fiscal years.

**CATEGORY:** Descriptor used in the fiscal workbook for a group of related expenditures.

**CHART OF ACCOUNTS:** A listing of all the accounts in the general ledger maintained by the county.

**CLIENT INCENTIVES:** Expenditures for rewarding client behavior such as gift cards and movie passes.

**COGNITIVE SKILLS:** Expenditures for any cognitive programming materials.

**COMINGLING:** Combining funds from local, state, and/or federal agencies in one general ledger account or fund. Grantee must account for each grant award (i.e. adult and juvenile) in a separate general ledger account.

**CONTRACTS/CLIENT SERVICES:** Purchases grantee makes on behalf of the client.

**COMMUNICATION:** Expenditures for communication which include the monthly telecommunication service charges (e.g. cell phones, internet services, landlines, etc.).

**CONTRACTUAL:** Expenditures for operations for which there is an implied or explicit contract (e.g., copier lease, computer services, postage meter rental, help wanted ads, etc.).

**CREDIT/REFUND:** Incoming funds resulting from a refunds, overpayment, return of merchandise, sale of property, or employee repayments for a previously expensed item.

**DESCRIPTOR:** Expenditure identifier used to describe a line item or category.

**DRUG TESTING SERVICES:** Expenditures for initial drug testing and confirmation drug testing by laboratories would be included here.

**DRUG TESTING SUPPLIES:** Expenditures for rubber gloves, biohazard bags, collection supplies, drug and/or alcohol screens/tests, adulteration strips, and other drug and alcohol analysis supplies.

**ELECTRONIC MONITORING SERVICES:** Expenditures for EMD or GPS equipment and services, and telephone service for indigent clients assigned to EMD or GPS.

**EQUIPMENT:** Category on the workbook that includes equipment purchases and equipment maintenance. The budget narrative should include anticipated equipment and maintenance costs.

**EQUIPMENT MAINTENANCE:** Maintenance of equipment purchased on an as needed basis. Grantee should report regular maintenance of vehicles in the travel category.

**EQUIPMENT PURCHASE:** The purchase cost of equipment with an expected service life of one year or more. This category would include the purchase of vehicles.



**FACILITY COSTS:** Expenses associated with the building it occupies. They include rent or mortgage, security, janitorial services, insurance, maintenance, facility improvements<sup>3</sup>, utilities (electric, gas, water, and trash service), etc.

**GENERAL LEDGER:** Master set of accounts summarizing all financial transactions made by county agencies.

**GRANTEE:** The County receiving the grant award on behalf of a county or group cooperating of counties.

**HOUSING ASSISTANCE:** Expenditures for the housing of an offender including utility assistance, rental deposits, emergency rental assistance for clients, or temporary/emergency lodging of indigent clients.

**INVENTORY:** Items costing \$1,000.00 or more or with an expected life of one year or more classified as reportable property.

**LINE ITEM:** Expenditure identified with a descriptor within a category.

**MENTAL HEALTH EVALUATIONS:** Expenditures for mental health assessments.

**MENTAL HEALTH TREATMENT:** Expenditures for mental health education and treatment, including anger/conflict management, and domestic violence behavior modification.

**PAYOUT FUND:** Monies set aside for paying employees unused leave (such as PTO, annual leave, and sick hours) when an employee retires.

**PERSONNEL:** Salaries and benefits. Salary includes gross annual salary for each position. Benefits paid by the employer include but are not limited to KPERS, FICA, Unemployment Compensation Insurance, Worker's Compensation Insurance, Health Insurance, Life Insurance, and Longevity.

**PETTY CASH:** A small amount of cash used for expenditures where it is not practical to go through the county for payment. The grantee must have proper documented internal controls.

**PROGRAM INCOME:** Income coming into the grantee from revenue generated activities. The best examples of program income are Offender Fees.

**REIMBURSEMENT:** Income generated by the grantee which includes fees assessed and collected by the grantee in prior fiscal years or in the current fiscal year, for expenses incurred.

**SEX OFFENDER EVALUATIONS:** Expenditures for sex offender assessments.

**SEX OFFENDER TREATMENT:** Expenditure for sex offender education and treatment.

**SIGNATORY AUTHORITY:** Authority given to an individual through policy to approve documents on behalf of the grantee.

**SUBCONTRACT:** Unit of local government, non-profit entity, and other organization entering into a contractual agreement with the grantee to provide behavioral health, graduated sanctions, prevention, and/or intervention services. All subcontracts must adhere to applicable State laws and procedures and these Guidelines.

**SUBSISTENCE:** Expenditures for clothing, hygiene, medication assistance, and client meals.

**SUBSTANCE ABUSE EVALUATIONS:** Expenditures for drug and alcohol assessments.

**SUBSTANCE ABUSE TREATMENT:** Expenditures for drug and alcohol education and treatment, including inpatient treatment, outpatient counseling and aftercare.

**SUPPLANTING:** The use of KDOC funds to replace funds already appropriated for the same purpose by another funding entity.

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<sup>3</sup> If the total cost of facility improvements is \$5,000 or more, grantee must obtain KDOC approval before proceeding with the improvement.

SUPPLIES AND COMMODITIES: Items consumed, or items with an expected service life of less than one year. This includes office supplies, printing, postage, and periodicals.

SURVEILLANCE SERVICES: Expenditures for surveillance services, including wage and mileage should be included in this line item. The budget narrative should itemize the expenses, and indicate the number of required contacts or work hours, and the cost for such. If the surveillance person is a contract employee, no benefits are paid. If benefits are paid, the surveillance person is an employee, wages and benefits should be included in the Personnel Category.

TRAVEL: Expenditures associated with everyday trips including meals and lodging (per diem), mileage for business, gasoline, maintenance (oil, tires, tune-ups, etc.), insurance, and vehicle registration/tags/taxes.

TRAINING: Expenditures associated with employee training, including meals and lodging (per diem), mileage, vehicle rentals or other transportation cost, gasoline, and seminar or training registration.

TRANSPORTATION ASSISTANCE: Expenditures for bus tokens or vouchers for taxi cab rides or gasoline/gas card in order to ensure a client's attendance at required meetings, programs or services.

VOCATIONAL EDUCATION SERVICES: Expenditures for career and technical education for clients designed to prepare clients for employment as skilled or semiskilled workers and technicians.

UNALLOWABLE COST: Expenditures not permissible by regulations, *KDOC Financial Rules, Guidelines and Reporting Instructions*, and local policy.

UNEXPENDED FUNDS: Funds remaining at the close of a fiscal year not obligated for expenses incurred during that fiscal year.