



JUSTICE AND  
PUBLIC SAFETY CABINET

# Kentucky State Corrections Commission Guidelines for Community Corrections Grant Programs

Rev. 11-2023

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# 1. COMMUNITY CORRECTIONS GRANT PROGRAM OVERVIEW

The Kentucky State Corrections Commission, herein referred to as the Corrections Commission, was created to administer Community Corrections Grant Programs with local government agencies, private nonprofits and/or charitable organizations.<sup>1</sup>

Community Corrections Grant Programs provide sentencing alternatives for the judicial system and assist local agencies in providing treatment, rehabilitation, and restitution opportunities.

Community Corrections Grant Programs provide alternatives to incarceration for targeted offenders as defined by KRS 196.700. Targeted offenders are persons ***charged with or convicted of one (1) or more felonies*** who under application of law are eligible for probation or suspension of sentence.

Community Corrections Grant Programs offer additional resources and opportunities to increase the potential for successful outcomes. Additionally, these programs allow individuals to remain in their local communities while they participate in home incarceration, electronic monitoring, drug testing, work release, evidence-based programming, and treatment. In addition to counseling and rehabilitation services, programs may include mentoring and coaching, employment and job search assistance, and workforce development training. These options can help reduce recidivism and break the cycle of repeated incarcerations.

Grant award amounts vary depending on the scope of the programs and budget availability. Programs are funded on a state fiscal year July 1 – June 30 cycle.

Grant recipients must acknowledge that subsequent funding past the fiscal year grant cycle is not assured.

## 2. GRANT ELIGIBILITY

Community Corrections Grant Programs as defined by KRS 196.700 can apply for grants administered by the State Corrections Commission. The State Corrections Commission can only fund programs that meet objectives as stated in statute. *Applicants should be aware of statutory and regulation requirements for the Community Corrections Grant program, including proposed regulatory revisions that may be in effect for the funding year.*

**Statutory Authority:** [KRS 196.700-KRS 196.736](#). *Italic font indicates statutory language. Below are excerpts from the statutes. The statutes can be located on Kentucky's Legislative Research Commission's website: [legislature.ky.gov/Law/Statutes](http://legislature.ky.gov/Law/Statutes).*

**Regulatory Authority:** [500 KAR 10:001 - 500 KAR 10:040](#). *Kentucky Administrative Regulations (KAR) applicable to the State Corrections Commission can be located at [legislature.ky.gov/Law/kar](http://legislature.ky.gov/Law/kar).*

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<sup>1</sup> *This document provides notice of the funding opportunity as well as provision of policies and procedures governing the grant program. The document is a compilation from KRS, KAR, JPSC GMD Policies and Procedures, and DOJ Grants Financial Guide. Thanks to JPSC GMD for guidance and language contained herein.*

**KRS 196.700 Definitions for KRS 196.700 to 196.735.**

*(2) "Community corrections program" means a local government agency, private nonprofit, or charitable organization within the judicial circuit which shall perform one (1) or more of the following:*

- (a) Prepare community penalties plans;*
- (b) Directly provide, arrange, or contract with public and private agencies for sentencing services for offenders; and*
- (c) Monitor the progress of offenders placed on community penalty plans or who receive sentencing services through provisions of KRS 196.700 to 196.735..*

**KRS 196.705 Administration of programs by Kentucky State Corrections Commission - Purposes of programs.**

*The purposes of the commission and community corrections programs shall be to:*

- (1) Provide the judicial system with sentences to be used in lieu of incarceration;*
- (2) Develop community-based sentencing alternatives to incarceration individuals convicted of a felony;*
- (3) Monitor and enforce the payment of restitution to victims of crime and the community through financial reimbursement, community service, or both;*
- (4) Stimulate local involvement in community corrections programs to assure that they are specifically designed to meet the needs of the sentencing court and the community; and*
- (5) Reduce expenditures of state funds by increasing community-based sentencing, reducing the rate of recidivism, and reducing revocations of probation and parole.*

**KRS 196.715 Services for targeted offenders -- Assessment of victims' needs.**

*(1) A community corrections program shall be responsible for providing services for targeted offenders which shall include one (1) or more of the following:*

- (a) Preparing detailed community penalty plans for presentation to the prosecution, the sentencing judge, and by the offender's attorney.*
- (b) Providing treatment, punishment, management, supervision, rehabilitation, mentoring, employment, and other services to targeted offenders, or contracting or arranging with public or private agencies for services for targeted offenders, as described in the community corrections plan.*
- (c) Monitoring the progress of offenders under community penalty plans.*

*(2) A community corrections program shall be responsible for assessing the needs of victims for restitution or other types of assistance resulting from the crime, and for tailoring community-based sanctions for the offender, which correspond to the needs of the victim and the community.*

**KRS 196.730 Restriction on use of funds.**

*Funds provided for use under the provisions of KRS 196.700 to 196.735 shall not be used for the operating costs, construction, or any other costs associated with local jail confinement.*

## Individuals Eligible to Participate in Community Corrections Grant Programs

The following indicates eligibility for participation in a Community Corrections Grant Program under KRS 196.700:

*(8) "Targeted offenders" means persons charged with or convicted of one (1) or more felonies who under application of law are eligible for probation or suspension of sentence.*

Under KRS 196.700, *only* individuals charged with or convicted of a felony are eligible for services under the grant. Misdemeanor offenses are not eligible. Individuals whose felony charges are amended to a misdemeanor through a guilty plea would remain eligible until sentencing. However, offenders convicted of a misdemeanor would not be eligible after sentencing. In addition, only offenses eligible for probation or suspension of sentence by statute are eligible to participate in a community corrections program.

### Application Requirement – Community Corrections Board

Prior to submission for a community corrections grant, the applicant must have established a Community Corrections Board or alternative board. Each Community Corrections Grant Program is governed by a Community Corrections Board, unless the applicant requests the Commission to approve governance by an alternative board allowed under KRS 196.710. The Commission shall approve the proposed alternative board if a Community Corrections Board *would impose an administrative burden upon or pose a conflict of interest in the program*. Community Corrections boards are defined in KRS 196.725; alternative boards serve the same functions as described in KRS 196.700 – 735.

The purpose of the Community Corrections Boards is to provide direction and assistance in the design, implementation, and evaluation of the Community Corrections Grant Program. The board shall be organized as required in KRS 196.725 as nonprofit corporations under KRS 273 and shall consist of no less than eight (8) members, and shall include *judges, commonwealth attorneys, defense attorneys, crime victims or survivors, community leaders, social workers, law enforcement officers, probation officers, and other interested parties*. Members of the board shall not be compensated for their duties.

The governing board shall meet (in compliance with Kentucky Open Meetings Law, KRS 61.800-61.850 and 61.991) on a regular basis to develop the grant's program budget, monitor grant activities, be apprised of the grant project's outcomes, select new board members, arrange for independent audits, approve grant reports, and develop procedures for contracting services. (KRS 196.725).

### Application Requirement – Community Corrections Plan

Each Community Corrections Grant Program shall develop, with the Community Corrections Board, a community corrections plan to be submitted with the grant application. Community corrections plan requirements are listed in KRS 196.720.

### **KRS 196.720 Plan requirements**

*Community corrections programs applying for grants under KRS 196.700 to 196.735 shall prepare a community corrections program plan for the judicial circuit, as prescribed by the commission. More than one (1) community corrections program plan may be prepared, submitted, and approved for any one (1) judicial circuit. The plan shall include:*

- (1) Objectives of the community corrections program described in the community corrections program plan.*
- (2) Realistic goals for reduction of offenders committed to prison for each county within the judicial circuit, and a system of monitoring the number of commitments to prison.*
- (3) Procedures for identifying targeted offenders, and a plan for referral of targeted offenders to the community corrections program.*
- (4) Procedures for preparing and presenting community penalty plans to the court, when applicable.*
- (5) Procedures for obtaining services from existing public or private agencies, and a detailed budget for staff, contracted services, and all other costs.*
- (6) Procedures for monitoring the progress of offenders on community penalty plans and for cooperating with the probation personnel who have supervisory responsibility for the offender, when applicable.*
- (7) Procedures for returning offenders who do not comply with their community penalty plan to court for action by the court.*
- (8) Procedures for evaluating the program's effect on numbers of prison commitments and revocations of probation and parole.*

Additional information on the administration and application procedure for Community Corrections Grant Programs is located in 500 KAR 10:020.

## **3. APPLYING FOR A COMMUNITY CORRECTIONS GRANT**

The State Corrections Commission grant application will be available in the Kentucky Justice and Public Safety Cabinet's Electronic Grants Management System, *Intelligrants 10.0 (IGX)*, beginning in January each year. The solicitation will be open for a minimum of thirty (30) days.

### **Notification of Community Corrections Grant Program Funding Availability**

Notice of funding availability may be issued from the Governor's Communications Office, the Department of Corrections and the Kentucky Justice and Public Safety Cabinet websites, as well as through social media.

The Department of Corrections will send notice to county officials and judicial circuits. These are generally issued in the month of December and/or January.

Interested parties may visit the Justice and Public Safety Cabinet Grants Management Website for the directions on how to apply, timeframes for submission, program guidelines, and to log into the online portal for the Community Corrections Grant application through the *Intelligrants* link. Inquiries about *Intelligrants* may be submitted to the Kentucky Justice and Public Safety Cabinet’s Grants Management Division and inquiries about the program guidelines should be directed to Department of Corrections’ State Corrections Commission staff.

### **Submission of Community Corrections Grant Application**

Applicants must submit a completed application via the online portal through the Kentucky Justice and Public Safety Cabinet’s Electronic Grant Management System, *Intelligrants 10.0(IGX)* at [kyjusticeigx.intelligrants.com](http://kyjusticeigx.intelligrants.com), according to the established due date.

Applicants must create a log-in to the system to view the application portal or submit an application.

- New applicants must establish a user account at [kyjusticeigx.intelligrants.com](http://kyjusticeigx.intelligrants.com). Validation of new user accounts will take 48-72 business hours. It is not necessary to establish an additional account for returning applicants.

Proposals should be concise, clearly written and submitted through *Intelligrants 10.0(IGX)*. Content should be supported by data with appropriate citations.

*Note: Read the instructions at the top of each page before populating and saving. Most IGX text-box application pages will track character limits (number of letters utilized) and display the maximum number of character limits per textbox allowed. It is recommended agencies use a Word document to create the application. Word will track the number of characters and allows for spelling and grammar corrections, formatting, and other changes. In addition, IGX activity “times out” after 20 minutes thus it may be easier to cut and copy from a Word document so information is not lost after a period of inactivity.*

- Applications require a System for Award Management (SAM) Unique Entity Identifier (UEI) number. SAM registrations can be made at [SAM.gov](http://SAM.gov) to receive a UEI number, which should be free of cost. Prior to 2022, the unique entity identifier was a Data Universal Numbering System (DUNS) number. The UEI has replaced the DUNS number as the authorized identifier for the federal government.

The Authorized Official (AO), designated in *IGX* by the applicant, will receive a confirmation e-mail upon successful submission of an application. Applicants can access the system to confirm the status in the “Information” section on the screen header. Please refer to *IGX SYSTEM INFORMATION* for further instructions and information.

Incomplete applications and applications received after the deadline will not be considered.

Applicants may contact Kentucky Department of Corrections’ State Corrections Commission staff or [jusigx@ky.gov](mailto:jusigx@ky.gov) with questions or assistance with the Electronic Grant Management System. Concerns should be addressed *before* the grant submission deadline. Contact information can be found at [justice.ky.gov/Departments-Agencies/GMD](http://justice.ky.gov/Departments-Agencies/GMD).

## Grant Application

A grant application must include the following:

- **Contact Information**
  - Authorized Official/Agency Representative/CEO: The person authorized to apply for, accept, decline, or cancel the grant on behalf of the applicant's organization. This individual is the official within an applicant organization with the legal authority to give assurances, make commitments, enter into contracts, and execute such documents on behalf of the applicant as may be required by the awarding agency (e.g. state agency head, county judge executive, executive director, etc.). The authorized official ensures the applicant agrees to comply with grant guidelines and policies.
  - Project Director/Agency Administrator: The individual who will be responsible for the day-to-day operation of the project and program activity reporting. Duties of the project director include participant tracking, data compilation, report submission, monitoring program outcomes, and overall management of the grant program.
  - Financial Officer: This individual will be responsible for all the financial aspects of the grant's management, including financial report submission, and should not be assigned multiple roles on the project to ensure segregation of duties.
- **General Information**
  - Project Information and title.
  - Brief abstract of proposal or continued grant project.
  - Agency overview.
- **Areas Served** - Judicial Circuits and Counties.
- **Certifications** – Required acknowledgements.
- **Guidelines** – Acknowledgement of program guidelines.
- **Statement of Need:**
  - The project narrative shall identify the program purpose; define the targeted population; and define project goals, objectives, and measurable performance indicators (i.e. proposed impact on recidivism, revocations, and project success rate).
  - List of issues/problems the grant project will address.
    - Identify eligibility for program participants.
    - Total number of clients expected to be directly assisted through the grant period and average number of daily participants.
    - Expected daily client caseload per caseworker and anticipated duties.
    - Expected minimum and maximum time periods clients will stay in the project.
- **Services Provided**
  - Detailed description of services to be provided.
- **Clients Referred**
  - Client referral and assessment process.



- Describe how, and by whom, clients are referred to this project.
- **Performance Indicators**
  - Applications should provide information about the targeted number of offenders to be served, desired program outcomes, and how performance indicators will be measured.
  - Programs requesting continuation funding for an ongoing program are encouraged to provide information about program completion numbers, re-incarceration rates, rates of new arrests, and positive program outcomes.
  - Outline how performance indicators will be used to determine if the project activities are reducing or providing an alternative to incarceration.
- **Acknowledgment Signatures**
  - Letters of Acknowledgement and Support
- **Personnel**
  - Provide position and salary information, percent of time on the project, fringe benefit and calculations, match information, job description, resume, and licensure information.
  - Detailed explanation for the personnel request.
- **Volunteer Hours**
- **Contractual Services**
  - Provide costs, including match information and supporting documents. Rate caps may apply.
  - Detailed explanation for the contractual services request.
- **Travel & Training**
  - Provide costs, including match information and supporting documents. Be aware of maximum mileage, per diem, and lodging rates. Adhere to most stringent travel requirements between your agency and the Commonwealth.
  - Detailed explanation for the travel & training request.
- **Operating Expenses**
  - Provide costs, including match information and supporting documents.
  - Detailed explanation for the operating expenses request.
- **Equipment**
  - Provide costs, including match information and supporting documents.
  - Items with a unit price of \$5,000 and over and life over one year. Items with a price under \$5,000 should be listed in Operating Expenses.
  - Detailed explanation for the operating expenses request.
- **Source of Match**
  - Detailed explanation of match funds and source.
  - Provide all additional funding sources for the program, with estimated amounts.
- **Budget Narrative**

- Applicants must submit a detailed budget narrative that outlines by category all expenses necessary to the provision of the program.
  - List items budgeted for project activities per all five budget categories: Personnel, Contractual Services, Travel/Training, Operating Expenses, and Equipment.
  - Budget forms must be completed in detail, with amounts rounded to the nearest whole dollar.
  - It is not sufficient to simply list the items included in the budget categories. Provide justification, detail, and calculation methods for each budget category. Include criteria and data used to arrive at the estimates.
  - Requested funds must be necessary and reasonable for proper and efficient administration of the project and accorded through generally accepted accounting principles. Requested funds must be not prohibited under federal, state, and local laws or regulations.
  - Specify all additional funding sources for the program, over those requested in the grant application, utilized to run the program. Provide the amount and sources of those funds.
- Budget revisions may be required later based on the availability of funds or expenses not allowable under the grant program.
- **Budget Summary** (*detail provided below*)
  - Personnel
  - Contractual Services
  - Travel & Training
  - Operating Expenses
  - Equipment
- **Required Additional Documentation**
  - Letters of certification of need and support from the Circuit Judge, Commonwealth Attorney, and the chief executive officer of the governmental unit.
  - Community Corrections Plan.
  - Affirmation Statement of Targeted Offenders.
  - Articles of Incorporation from the Secretary of State.
  - Letter of good standing from the Secretary of State.
  - Information about the Local Community Corrections Board:
    - Participation of Local Community Corrections Board (through meeting minutes) or the creation of a Local Community Corrections Board.
    - Board Calendar of Schedules Meeting Dates.
    - List of board members and their area of representation (for example, judge, commonwealth attorney, etc.).

- Request for approval of alternate board by Commission, if applicable.
- 990 Tax Forms
- IRS Non-Profit 501(c)(3) Designation Letter
- Supporting documentation as required within the application.

## Detailed Budget Categories

### PERSONNEL

Salary and Fringe Benefits: Staff salary and fringe benefits, including overtime, are allowable when specifically related to grant activities.

- Each position must be listed by title (and name of employee or to be determined [TBD]), monthly salary rate, the percentage of time dedicated to the project, and total employee cost for the project.
  - Where salaries apply to non-project activity or apply to two or more separate projects or funding sources, pro-ration of costs to each activity must be made based on time and attendance reports.
  - Salaries shall comply with state, city, county, and other relevant classification systems and shall be documented by appropriate time and attendance records.
  - Charges of the employees' time assigned to grant projects may be paid or recognized only to the extent they are directly and exclusively related to grant purposes and activities.
  - Dual compensation is not allowed.
- Funded part-time positions (positions devoting less than 100% of a standard work shift to the grant project) should be supported by a brief explanation of the employee's duties outside the grant project or by a statement that they employee is not employed elsewhere by the grantee. The employee's timesheets shall indicate such a separation of time worked.
- Attach job description and resume of project staff (or a placeholder document for unfilled or proposed new staff positions).
- Payments for fringe benefits are allowable personnel costs but cannot exceed the amount paid by the employer. The fringe benefits must be reasonable and in line with state, city, or county rates. Each type of employee benefit should be listed along with the total cost allowable to employees assigned to the project. Documentation of fringe benefits must be submitted with the budget to reflect the actual rates being paid by the employer. The following are considered allowable benefits:
  - Health, Dental, and Life Insurance (Single Plan Only)
  - FICA
  - Retirement
  - Worker's Compensation
  - Unemployment Insurance

*Supporting Documentation Required - Personnel:* Personnel documentation (time and activity logs, payroll remittance, benefits, etc.). Documentation for both salary and fringe benefits must reflect the actual rates paid by the employer. Timesheets must be maintained and submitted for all grant-funded personnel. Timesheets must:

- Reflect an accounting of the total activity and hours worked for which the employee is compensated and indicate the specific time worked on the funded project.
- Be prepared at least monthly and coincide with one (1) or more pay periods.
- Include original signatures of the employee and approving supervisory official having firsthand knowledge of the work performed.

Documentation for both salary and fringe benefits must reflect the actual rates paid by the employer.

### **CONTRACTUAL SERVICES**

Compensation for individual consultant services shall be reasonable and consistent with what is paid for similar services in the marketplace. Individual consultant rates cannot exceed \$650/day or \$81.25/hour. An 8-hour day may include preparation, evaluation, and travel time in addition to the time required for the actual performance. Travel and subsistence costs may also be paid.

Contractual arrangements with individuals must ensure that:

- Dual compensation is not involved (e.g. the individual may not receive compensation from his/her regular employer and the applicant for work performed during a single period of time even though the services performed benefit both).
- Grant recipients cannot have staff volunteer any time in excess of the expected hours for a full-time position.
- The contractual agreement is written, formal, proper, and otherwise consistent with the applicant's usual practices.
- Travel and subsistence costs are at an identified rate consistent with the costs allowed.

*Supporting Documentation Required - Contractual Services:* Time and/or services for which payment will be made and rates of compensation must be supported by adequate documentation.

- A copy of the fully executed contractual agreement.
- Invoices for payment, if applicable.
- Receipts for travel and subsistence costs, if applicable.

### **TRAVEL/TRAINING**

Training costs for paid staff participating on the project are allowable. Use of these funds is limited to staff development and skill enhancement directly related to the project.

- All overnight travel must have prior approval from grant staff except for travel and lodging for grant training conducted by DOC or JPSC.
- Each request must include the purpose, destination, lodging, mileage rate, and per diem.
- Grant funds may be used for transportation, subsistence, and registration fees for applicants to attend in-state conferences and training seminars. Approval for out-of-state conferences must be approved by the Chair of the State Corrections Commission.
- Requested travel expenses shall not exceed the established mileage and subsistence policy as set forth by the Commonwealth of Kentucky, Finance and Administration Cabinet. See 200 KAR 2:006 and Finance and Administration Cabinet State Employee Travel for current rates and regulations.
- Registration fees required for admittance to official travel meetings are reimbursable. If the fee entitles registrants to meals, claims for subsistence must be reduced accordingly.

- Transportation and lodging must be the most economical. Prior to travel, confirm specific exclusions.

NOTE: If the travel and reimbursement requirements of the applicant agency are more restrictive than that of the Commonwealth, the most restrictive rate must be followed.

*Supporting Documentation Required - Travel/Training:* All expenses shall be supported by itemized receipts, mileage logs, etc.

## **OPERATING EXPENSES**

Operating expenses include items with a unit price of less than \$5,000 (including computing devices regardless of useful life, perishable and nonperishable items) that are essential for the ongoing operation of the project. Allowable operating costs include:

- Costs associated with procuring, designing, operating, or managing the grant.
- Training materials, audiovisual, and/or resources used in the planning and provision of the grant.
- Supplies and equipment, with usage fees supported by usage logs.
- Grant programs shall not carry an unnecessary supply or stock of inventory. Stock shall be sufficient for expected volume but shall not be excessive or incur unnecessary costs.
- Standard office equipment to include computers, printers, phone and internet services.
- Rent, utilities, and/or other operating expenses used by the program whether owned, rented, or donated.
- Purchasing or leasing computer hardware, software, licenses, or interactive media platforms or other technology.
- Administrative services, general management, assessment, oversight, coordination, monitoring, and evaluation expenses.
- Wrap around services such as food baskets, hygiene baskets, incentives, and essentials for everyday living.
- Other costs associated with operation of the grant.

Items must be listed by category and submitted through the original grant application or the Grant Award Modification (GAM) if changes to the budget have been requested. Items should be listed by category, e.g. office supplies, training materials, etc. Large items should be listed separately and identified, e.g. unusual supply items, etc. Miscellaneous items must be itemized and identified whenever possible.

Operating expenses require a method of computation for each request, e.g. rent, total square feet, space requirements per grant project staff person, total agency costs allocation percentage, etc. The budget narrative should be used to indicate the basis for calculation (i.e. "X" dollars per month for supplies, "Y" dollars per person for training materials, "Z" dollars per software license, etc.).

Supplies acquired under grant funds shall be utilized for grant project activities and shall not be earmarked for other federal, state, or local sponsored programs or projects. Purchase of items such as office supplies shall be basic and not excessive.

If a cellular device is needed to perform essential duties, the applicant must include the purchase and use of the cellular device in the application. Grant funding shall be approved up to \$500 for a cellular device per staff paid under the grant for which this function is essential. In addition, grant funding may be used to pay for a talk, text, and data plan. All cellular devices paid for under the grant must be used for work related purposes only; personal use is prohibited. In the event a device is damaged outside of normal age and use-related wear, the agency will be responsible for any replacement or repair not included under the device warranty.

Any perishable items purchased for an event shall not exceed Kentucky's Finance and Administration Cabinet per diem rate for meal reimbursement. Please note allotments are based on the period of day in which the function occurs, e.g., a graduation luncheon in a non-high-rate area would be limited to \$10.00. Rates will apply per person, but may be spread across participants (for example, cost of cake per person). For current meal rates and listing of high rate areas, refer to the [Finance and Administration Cabinet](#) webpage for [State Employee Travel](#).

Exclusions: The following cannot be funded:

- If the applicant agency or a related party owns the space used by the program, the fair market value of the space cannot be reimbursed using grant funds.
- Other costs such as liability insurance on buildings, capital improvements, property losses and expenses, mortgage payments, real estate purchases, construction.
- Audit costs, even if required under guidelines.
- Tax preparation fees
- Equipment repair and maintenance for any item not purchased with grant funds.
- Accounting services
- Lawn care expenses

*Supporting Documentation Required - Operating Expenses:* Operating expenses shall be supported by invoices and proof of payment to the vendor/supplier.

## **EQUIPMENT**

This category includes items with a unit price of more than \$5,000 and a useful life of greater than one (1) year, e.g. furniture, fixtures, office machines, etc. NOTE: Items with a unit price of less than \$5,000 and less than one (1) year of useful life should be placed in the "Operating Expenses" category. If the agency's policy capitalizes the equipment threshold below a \$5,000 amount, categorization for operating expenses should align.

The applicant must adhere to the following principles:

- Items of equipment must be individually listed and approved through the original grant application or in a subsequent Grant Award Modification (GAM) prior to purchasing the equipment.
- No other equipment owned by the applicant is suitable for the effort.
- Equipment purchased and used commonly for two or more programs has been appropriately prorated to each activity.
- Authorization for equipment will be based on the applicant's demonstration that the requested equipment is necessary for the successful completion of the project.

- Individual items costing \$10,000 or more – if the recipient intends to purchase an individual item that costs \$10,000 or more, those item(s) should be justified by the grantee and require written prior approval from grant staff. Costs must be reasonable to receive approval.

Exclusions: The following cannot be funded:

- Equipment or capital expenditures not determined to be necessary and essential to the planning and delivery of the programming.
- Reimbursement for equipment already owned by the applicant or purchased through another funding source.

*Supporting Documentation- Operating Expenses:* Equipment logs, property records for items purchased with grant funds, invoices, etc.

### Other Information related to Property

Expenditure of funds for acquisition of new property (supplies, equipment, etc.), when resources required for the successful execution of the program is already available within the recipient agency will be considered an unnecessary expenditure.

Inventory, control system, and maintenance procedures are required for property purchased with grant funds. Approval for disposal, transfer, etc. of property obtained with grant funds must be obtained from grant staff.

At the end of the grant period, the recipient may retain equipment and supplies purchased under the grant award if the recipient agrees to use the property for continuation of project purposes or for other criminal justice purposes.

### Other Information

*Compliance with regulations regarding grants:* The State Corrections Commission grants will align with the Justice and Public Safety Cabinet Grants Management Division (GMD) Management Policy and Procedures Manual ([justice.ky.gov/Departments-Agencies/GMD](http://justice.ky.gov/Departments-Agencies/GMD)) and the Kentucky Finance and Administration Cabinet Finance Policies, as well as requirements similar to the *USDOJ OJP Financial Guide*, which includes maintaining appropriate programmatic and financial records that fully disclose and document the amount and disposition of funds received. Items to be included are, at minimum (but not limited to): a) financial documentation for any disbursements; b) daily time and attendance records specifying time devoted to allowable grant activities; c) job descriptions; and d) contracts for services.

*Supplanting:* Grant funds may **not** be used to supplant state or local funds. Grant funds must be used to supplement existing state and local funds for program activities and must **not** supplant those funds that have been appropriated for the same purpose. Grantees are prohibited from replacing state, local, or agency funds with grant funds. Funds specifically budgeted and/or received for one project may not be reallocated for other organizational expenses.

All applicants must certify that grant monies will not be used to replace state or local funds that would, in the absence of such grant assistance, be made available. Potential supplanting will be the subject of the application review, post-award monitoring, and audit. If there is potential supplanting, the applicant/grantee will be required to supply documentation demonstrating adequate fund accountability for each project it has been awarded and that the reduction in resources occurred for reasons other than the receipt of grant funds.

*Non-Discrimination:* Recipients receiving financial assistance must comply with Federal statutes and regulations that prohibit discrimination.

Faith-based organizations can compete for grant funds just as all other non-governmental organizations (provided they meet all the other eligibility criteria). Any specific religious activity or service made available to clients by the grantee must be voluntary. They also must occur separately—in time and location—from government funded activities and services. No grantee may discriminate in its delivery of a funded program against a client or potential client on the basis of religion or religious belief.

*Standards of ethical conduct:* In the use of grant funds, recipients shall avoid any action that might result in or create the appearance of a conflict of interest, using his/her official position for private gain, giving preferential treatment to any person, losing complete objectivity or impartiality, making an official decision outside official channels, or affecting adversely the confidence of the public in the integrity of the program or the Justice & Public Safety Cabinet.

*Non-disclosure of confidential or private information.* State Administering Agencies and recipients of grant funds shall, to the extent permitted by law, take reasonable steps necessary to protect the confidentiality and privacy of persons receiving services under this program. Recipients may provide non-personally identifying data or aggregate data regarding services to their clients and non-personally identifying demographic information to comply with reporting, evaluation, or data collection requirements.

*False Claims:* If awarded funds, the grantee agrees to refer promptly any credible evidence that an employee, agent, contractor, or other person has permitted a false claim or has committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving grant funds. Such reports may be forwarded to: Internal Investigations Branch, Justice & Public Safety Cabinet.

## **4. GRANT AWARD PROCESS**

### **Awarding of the Grants and the Grant Review Process (KRS 196.710)**

Grant applications and attachments are reviewed by the Kentucky State Corrections Commission at least thirty (30) days before the start of the funding cycle. The Commission shall make grant award decisions.



Preference in funding may be given to judicial circuits in which programs and services do not exist or are largely inadequate (KRS 196.710). Consideration may also be given to applicants or agencies operating in geographically diverse locations across the state.

*Application Review Process.* When a completed application has been submitted, it shall be subject to programmatic and financial review.

- ✓ Program review considers eligibility by statute, extent of need for the program, proposed plan for program operation and evaluation, and assessment of previous performance.
- ✓ Financial review considers allowability of proposed expenditures, budget and cost/resource effectiveness, prior corrective actions, etc.

*Award:* All applicants will be notified in writing of funding decisions within five (5) days of the decision and, if awarded, provided signature documents and requirements.

*Award Conditions:* All awards include general conditions the grantee must meet if the award is accepted. Additionally, the Commission may impose special conditions restricting how grant money is spent. Recipients are encouraged to read and understand the conditions carefully prior to accepting the award.

- Prior to submitting the award binder, the budget submitted in *Intelligrants* shall be revised to reflect the award amount.

*Award Acceptance:* When the grantee is notified that the award binder is available in *IGX*, the grantee has fifteen (15) days to accept the award by obtaining the appropriate signature and uploading the award document into *IGX* on the "Signed Contract Page". The award document must be signed by the Authorized Official (AO) listed in the grant application. By signing the contract, the recipient agrees to all grant conditions. If the acceptance process is not completed within the allotted time, the Commission reserves the right to withdraw the award.

*Reconsideration Request:* Applicants may be entitled to request a reconsideration for a denial of a grant award imposed by the Commission. The request for reconsideration shall include a statement of the basis for reconsideration. Reconsideration shall be granted only for misrepresentation or misinterpretation of facts contained in the original application. An applicant shall not request reconsideration for any other matter. Upon notification by the Commission of grant decision, the applicant may:

- After notification by the administrator of the grant decision, the applicant may file a reconsideration request in writing with the grant staff no later than five (5) business days after receipt of the notice of the grant decision. Requests for reconsideration shall be submitted to State Corrections Commission staff.
- The chair of the Commission or designee shall review the reconsideration request and shall provide a written decision within thirty (30) days. The decision shall be final.

## **Fiscal Requirements and Stipulations**

- Grants are intended to *expand existing resources*, not replace or take the place of existing services. Community Corrections Grant funds shall *not* be used to supplant funds. Grant funds must be used to supplement existing funds and may not replace funds previously committed to programs by other state or county appropriations.

- Projects cannot expend any funds unless services have been provided as authorized in the grant award.
- Funds shall not be used for operating costs, construction, or other costs associated with local jail confinement. (KRS 196.730)
- Funds cannot be utilized for charitable contributions.
- An employee shall not receive compensation from two (2) jobs for the same hours being worked.
- Funds cannot be allocated for administrative fees.
- Funds cannot be utilized for payment of income taxes, tax penalties, or interest on tax penalties.
- Programs are encouraged to develop a sliding fee schedule for participants who have an ability to pay to reduce the expenditure of grant funds.
- Funds may be used to pay salary and benefits for individuals employed in the program but shall be prorated if the employee is not assigned to work on program-related duties full-time. This applies to new hires and current employees if this is a continuation application.
- Funds may be used to pay for supplies, materials, and services relating to counseling, clinical assessments or psychological testing, treatment, and substance testing.
- Funds may be used to purchase equipment, if the equipment is essential for the operation of the program and is identified at the time of application along with the estimated cost. Equipment is defined as anything that has a value of \$500.00 or greater or a serial number. All equipment purchased with grant funds will be considered state property and must be made part of state inventory. An inventory listing of equipment shall be maintained.
- All supplies and equipment must be purchased in accordance with State Purchasing Regulations. These regulations can be found through the Kentucky Finance and Administration Cabinet's Office of Procurement Services.
- Unless the agency's policy and mileage rate is more restrictive than that of the Finance Cabinet, funds may be used to reimburse mileage costs for project-related travel incurred by an employee in a personal vehicle pursuant to state regulation.
- Requests for training, travel, and lodging expenses must be submitted at the time of application or approved through a GAM request. If approved, travel expenses shall be reimbursed at current state rates for meals, travel, and lodging.
  - If the grantee's training, travel, and lodging reimbursement policy is more restrictive, the grantee shall make reimbursement pursuant to their policy rather than the state rate. All overnight travel must have prior approval from DOC except for travel and lodging for grant training conducted by DOC.
- Funds must be used in accordance with the approved budget and grant stipulations. Deviations from the approved budget require a written request and justification from the grantee to the Commission for review and approval. The grantee shall not expend any funds unless services have been rendered.
- Two signatures or approvals shall be required for every transaction. The fiscal officer and the person signing for the applicant agency cannot be the same person. It is recommended that the program establish a practice of documenting approvals. Documentation of the secondary approval shall be retained with the transaction documentation.
- A uniform accounting system, which conforms to generally accepted accounting practices, must be maintained and include the following:

- Retention of copies of all appropriately approved, received/paid invoices/packing slips.
  - Monthly reconciliation of the checking account.
  - Documentation of any paid invoices, including evidence of payment
  - Submission of all required performance and financial reporting, as well as any supporting documentation, on a quarterly basis as required.
- To protect against co-mingling of funds, grantees shall record grant receipts and expenditures in distinct and separate categories within their accounting system(s). Procedures for procurement must be developed which will avoid the purchase of unnecessary or duplicative items. When feasible and cost effective, local agencies shall participate in state and/or local intergovernmental agreements for procurement of equipment and supplies. These procedures must be submitted to DOC for review and approval prior to expending grant funds.
- All funds must be obligated by the end of the program period. Any grant funds that are not expended and reimbursed within thirty (30) days of the grant year end shall be remitted to DOC. Financial obligations incurred after the effective grant termination date will be the responsibility of the grantee.
- Financial records shall be maintained for a minimum of seven (7) years after the close of the grant period. Personnel records shall be maintained for a minimum of five (5) years after the close of the grant period. Information pertaining to offender records and the community corrections grant program files shall be maintained for a minimum of five (5) years after the close of the grant period.
- Individual time and attendance records must be maintained on all employees hired under this grant. These records should be signed by a supervisor and must record both the hours worked and a log of any activities that were carried out during the compensated time.
- Appropriate documentation should be submitted or maintained in support of grant-related expenditures, which includes time and activity logs to support the use of grant funds. Approval documentation shall also be maintained for employee and contract employee payroll.
- Agencies shall complete annual employee evaluations for all funded employees. These shall be available for review by DOC or the Commission on request.
- Community Corrections Program funds must be in a non-interest-bearing account.
- Eligible personnel expenses include staff salary and fringe benefits, including overtime. Payments for fringe benefits are allowable personnel costs but cannot exceed the amount paid by the employer. The fringe benefits must be reasonable and in line with state, city, or county rates. The following are considered allowable benefits for those working on the grant:
  - Health, Dental, and Life Insurance
  - Federal Insurance Contributions Act (FICA)
  - All other applicable federal, state, and local taxes
  - Retirement; and
  - Any unemployment insurance or worker's compensation insurance required by state, federal or local statutes.
- Amount of grant funds used to provide participant transportation shall be in alignment with the program's individual grant application. Approved means of transportation include bus tokens, ride share companies, vouchers, and pre-paid cards that exclusively limit purchases to gasoline. Other forms of transportation shall be subject to prior

approval. Transportation expenditures shall be in alignment with costs for other similar services. Additional reporting requirements will be required to ensure accountability of funds, such as a log requiring the participant's signature. The amount expended for participant transportation should be reported on the financial report.

### **Funding Cycle**

Grants are awarded on performance and funding available in accordance with the state fiscal year, July 1 to June 30. Notification of grant awards will be made at least thirty (30) days prior to the new fiscal year.

### **Fiscal Disbursements**

The first grant disbursement for the fiscal year will occur on or around July 1. Subsequent disbursements occur on or around the first of each month (starting July 1, 2023). Grant funds shall be disbursed according to a schedule determined by the Commission. The Chairman of the State Corrections Commission holds the authority to designate Department of Corrections staff to determine compliance. The Chairman of the State Corrections Commission reserves the right to hold subsequent disbursements if a grantee does not adhere to program guidelines or submit the required program and financial reporting requirements per the listed timeframe.

Programs may not be considered for subsequent funding if required reports (including required Financial Report, Program Progress Report, and Quarterly Performance Spreadsheet) are not properly submitted within fifteen (15) days of the end of the month and quarter. The end of year close out is an exception allowing thirty (30) days for report submission.

Upon due consideration, the Chair may take immediate action if needed, with compliance issues reported to the Commission and processed in accordance with 500 KAR 10:040. For example, disbursement may be delayed until all reports have been submitted. A formal notice of discrepancies shall be provided to the grantee if this action is taken.

### **Sound Financial Management Practices**

To accurately account for awarded funds, all recipients are required to establish and maintain an accounting system and financial records. Recipients shall expend and account for grant funds in accordance with federal and state laws, and procedures for expending and accounting for their own funds.

Recipients must have a financial management system in place to record and report on the receipt and expenditure of grant funds. Recipients shall keep detailed accounting records and documentation to track funds awarded and expenditures of grant funds.

A grant recipient's accounting system must be able to provide financial reporting that is accurate, current, complete, and compliant with reporting requirements:

- Account for award funds separately (no comingling of funds).
- Maintain documentation to support all receipts and expenditures and obligations of grant funds.
- Collect and report financial data for planning, controlling, measuring, and evaluating costs.

*Requirements of recipient's accounting system:*

- *Internal Control*: Recipients must exercise effective control and accountability for all cash, real, and personal property and other assets. Recipients must adequately safeguard property and assure it is used solely for authorized purposes.
- *Budget Control*: Recipients must compare actual expenditures with budgeted amounts for each award. The grant recipient's system must be able to relate financial information to performance or productivity data, including the development of cost information when appropriate or specifically required in the award agreement.
- *Allowable Cost*: Recipient's system must follow required cost principles, agency program regulations, and terms of the grant agreement in determining the reasonableness, allowability, and allocability of costs.
- *Source Documentation*: Recipient's system shall support accounting records with source documentation (e.g. canceled checks, paid bills, payrolls, time and attendance records, and contract and award documents). Grantees must accommodate fund and account structure to separately track receipts, expenditures, assets, and liabilities for awards and programs.
- *Proration of Costs*: Grantees that conduct both allowable and unallowable activities must reasonably pro-rate their costs to ensure that grant funds are only being used for allowable program expenses.
  - Proration means to calculate or distribute proportionally (e.g. if a staff member works on a grant project 50% of the time, only the proportionate salary amount could be paid by the grant). This proration must be explained within the budget narrative.
- *Match*: All match allocations shall be reported. There is no cash match requirement for this grant. In-kind match may include any contribution from another source, to include funds, equipment, supplies/materials, space, labor, or monetary value of time. The value placed must be consistent with fair market value or the rate of compensation for similar work in the recipient's organization or labor market. Recipients must maintain records reflecting the source, amount, and timeframes for all matching contributions.
- *Administrative and Indirect Costs*: The recipient may not obligate or expend award funds for indirect costs without approval of Commission staff. Typical examples of indirect costs for most organizations include those costs that are not readily allocable to a particular activity, but instead support the general overhead, administration, and expenses that are shared across the organization's operations as a whole.

#### PROCUREMENT PROCESS:

Recipients shall follow the procurement requirements imposed by KRS 45A or their own procurement policies and procedures, whichever is more restrictive. This applies to contracts, small purchase amounts, or any payment from grant funds. Contracts or memorandum of agreements are required for professional services. Information about procurement can be located on the Kentucky Finance and Administration Cabinet website ([finance.ky.gov](http://finance.ky.gov)).

#### SMALL PURCHASES FOR COMMODITIES AND NON-PROFESSIONAL SERVICES:

- The Finance and Administration Cabinet sets an amount for small purchases. For most agencies this amount will be \$1,000.

- Consult with grant staff prior to procurement or purchases over \$1,000. Purchases or contracts for a value exceeding \$1,000 may require (3) quotes prior to procurement. The limit for small purchase authority for non-professional services is \$20,000. (KRS 45A.100, FAP 110-10-00, FAP 111-55-00)
- The small purchase procedure shall not be used for professional service contracts.

The grantee shall retain records of quotes received for audit and review purposes. Agencies shall not use split-purchasing and procurement shall not be artificially divided to constitute a small purchase. Grantees may be able to utilize a state master agreement pricing for purchasing upon request. (FAP 110-10-00, FAP 111-55-00)

#### PERSONAL SERVICE CONTRACTS:

A grantee shall use a procurement process and personal service contract for professional services.

*"Personal service contract" means an agreement whereby an individual, firm, partnership, or corporation is to perform certain services requiring professional skill or professional judgment for a specified period of time at a price agreed upon. A personal service contract includes all contracts for personal services between a governmental body or political subdivision of the Commonwealth and any other entity in any amount. (KRS 45A.690)*

*"Memorandum of agreement" means any memorandum of agreement, memorandum of understanding, program administration contract, interlocal agreement to which the Commonwealth is a party, privatization contract, or similar device relating to services between a state agency and any other governmental body or political subdivision of the Commonwealth or entity qualified as nonprofit under 26 U.S.C. sec. 501(c)(3) not authorized under KRS Chapter 65 that involves an exchange of resources or responsibilities to carry out a governmental function. (KRS 45A.690)*

#### CONTRACTS:

Contracts are used for authorizing purchases and payments for commodities and services. Contracts shall be awarded by either a competitive sealed bid, competitive or noncompetitive negotiation, competitive bidding exceptions, or small purchase procedure. Certain occurrences are exempt from requiring a bid process. (FAP 111-45-00)

The agency shall determine the general conditions required for award and shall follow a fair competitive bid process. Bids or proposals shall be reviewed and evaluated in accordance with the agency or state's procurement process. The grantee may negotiate a fair and reasonable compensation with the selected entity and the agency may award a contract in accordance with their procurement policy or the model procurement code. (FAP 111-43-00)

A contract period shall not exceed twelve (12) months. A contract or memorandum of agreement (MOA) shall not cross over the grant award period. There may be provisions for extensions or renewals, however. (FAP 111-44-00, FAP 111-55-00)

#### *Exemptions not requiring a bid:*

- Specified by law or regulation. Examples: Contractual services where no competition exists, such as electrical energy, telephone service, and other public utility services; copyrighted material for which only one source of supply is available; or intergovernmental purchases. (FAP 111-08-00)
- Not practicable or feasible for competitive bidding. (FAP 111-09-00)

- Sole source as only one (1) supplier of a commodity or service, due to the unique nature of the requirement or supplier. The grantee shall provide written justification that the vendor is the sole manufacturer, distributor, or authorized service agent. (FAP 111-10-00)
- Emergency purchase. An “emergency condition” means a situation which creates a threat or impending threat to public health, welfare, or safety such as may arise by reason of fires, floods, tornadoes, other natural or man-caused disasters, epidemics, riots, enemy attack, sabotage, explosion, power failure, energy shortages, transportation emergencies, equipment failures, state or federal legislative mandates or similar events. (KRS 45A.095(3), FAP 111-39-00)

## 5. PROGRAM REVIEW, MONITORING, AND COMPLIANCE

Any program that receives grant funding may be subject to a performance review by grants management staff. Program review may include but is not limited to the program operation, fiscal accountability, measurable outcomes, and quantifiable results showing success of the grant program.

*Monitoring:* Documents subject to monitoring by grant staff include but are not limited to the below:

- Policies and Procedures.
- Bank Statements.
- Local Community Corrections Board/Alternative Board meeting minutes.
- Expenditure Invoices (e.g., supplies, paid bills, equipment purchases, etc.).
- Time and Attendance Records.
- Equipment Tracking Records.
- Financial and Program Progress Reports.
- Budget Adjustment Requests.

Questions and concerns identified by grant staff may result in requests for additional information, corrections on program or financial reports, or the exclusion of items not reflected in the approved budget. Additional back-up documentation may be requested to support program and financial reports at grant staff’s discretion. It is the responsibility of the recipient to provide requested information and corrections on a timely basis, or risk delayed payments or other consequences. Additional reviews or monitoring may be conducted if circumstances warrant.

*Compliance:* Compliance issues shall be reported and processed in accordance with 500 KAR 10:040. Refer to the Administrative Regulation for detailed steps related to program review and addressing of compliance issues.

If the Department of Corrections’ State Corrections Commission staff determines there is reasonable cause to believe that a program or facility is not in substantial compliance with current requirements of the grant or program plan, notice of the findings shall be submitted to the Chair and the Commission.

*Suspension of Grant Funding:* If information concerning a compliance issue is received and the Chair of the Commission determines there is a significant risk or evidence of significant mismanagement of grant funds, the Chair or designee may suspend all or any portion of a grant until the Commission meets and considers the matter. Notice of the suspension of funding shall be provided to the grantee within five (5) business days. The notice shall provide specific actions for the grant recipient to correct deficiencies during the suspension and address compliance with the grant requirements.

*Corrective Action:* If compliance issues can be resolved, the grantee shall submit a plan of action to correct deficiencies. Commission staff and Justice and Public Safety Cabinet’s Grants Management Division will review the submitted plan of action to determine if the steps presented to achieve compliance are acceptable. At specified intervals but within one hundred twenty (120) days, the Department of Corrections’ State Corrections Commission staff and Justice and Public Safety Cabinet’s Grants Management Division will review steps taken in accordance with the plan of action to achieve compliance. If the grantee is able to obtain compliance, grant staff will notify the grantee that the suspension has been released, and the date payments will be resumed.

*Revocation of Funds and Termination of Grant:* If substantial compliance is not being made, the Corrections Commission may suspend all or any portion of the grant for the remainder of the fiscal year. Department of Corrections shall provide written notice to the program of the decision of the Corrections Commission within five (5) business days of the decision to revoke all or any portion of the grant funding. The Commission may require the return of unexpended grant monies.

*Review Request:* Grantees may submit a request for a secondary review for a finding to suspend or revoke grant funding.

- The grantee may file a request in writing for a review of the finding with the grant staff no later than five (5) business days after receipt of the finding.
- A request for review shall be limited to consideration of information only if it appears that a material fact was overlooked or misinterpreted. A grant recipient shall not request review for any other matter.
- The chair of the Commission or designee shall review the request and issue a written decision within thirty (30) days. The decision shall be final.

## **6. GRANT RECIPIENT FISCAL AND PROGRAM REPORTS**

### **Program and Fiscal Reporting**

Programmatic reports and financial reports are required from grantees on a quarterly basis detailing the fiscal and program activity that occurred for the preceding period. A grant recipient shall file a programmatic report, fiscal report, and a quarterly performance report spreadsheet each quarter. Additionally, specified monitoring documents will be required on a monthly or annual basis. Reports shall be submitted on prescribed forms required by the Commission and shall be submitted through the Kentucky Justice and Public Safety Cabinet’s Electronic Grant Management System (*IGX*).

Electronic grant records will be the official records on file and will include all transactions and official correspondence, including (but not limited to) copies of the application, grant awards and conditions, authorized budget, grant adjustment modifications, financial report documentation, and auxiliary reports and/or documentation.

Reports open fifteen (15) days before the end of each quarter, and typically are due by the fifteenth (15<sup>th</sup>) day of the month following the close of the month and quarter. (Except for the end of the fiscal year, with



reports due thirty (30) days after the close of the quarter to accommodate the thirty (30) day close out period after the end of the fiscal year for grantees to pay outstanding bills from the prior year.)

<u>MOA/Contracts, Policy &amp; Procedures, and Procurement Procedures</u> July – June	<u>Due by:</u> September 15
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<u>Time &amp; Activity Logs and Expenditures</u> July - June	<u>Due by:</u> 1 <sup>st</sup> of every month
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<u>Program Progress &amp; Financial Reports, Board Minutes, Equipment Logs, and Grant Account Ledgers</u> July – August – September October – November – December January – February – March April – May – June	<u>Due by:</u> October 15 January 15 April 15 July 31
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Should a grant recipient fail to submit the required report, no disbursements will be processed until such time as the report is received and approved by State Corrections Commission staff. Reporting requirements are outlined further in 500 KAR 10:030.

Grantees shall also provide programmatic and financial reports to their local Community Corrections Board or alternative board for review. The board shall review program outcomes and any questions or concerns with the grantee.

Commission staff shall review the reporting documents and may address any concerns or questions with the grantee. The report documents are submitted to the Corrections Commission for review. Compliance issues will be reported as outlined by 500 KAR 10:040.

The chart below illustrates the quarterly performance report spreadsheet that must be updated each quarter. The blue cells reflect where information should be entered quarterly, while the green cells have formulas that will automatically calculate as data is entered. The document is cumulative over the course of the funding year.

Quarterly Performance Spreadsheet		Program:					
		Quarterly Reporting					
		FY 2022 Participants Going Forward	FY 2023 Quarter 1	FY 2023 Quarter 2	FY 2023 Quarter 3	FY 2023 Quarter 4	Totals
Program Progress Reporting	Electronic Monitoring (Beginning of Quarter)		0	0	0	0	0
	Mental Health Court (Beginning of Quarter)						0
	Treatment Program (Beginning of Quarter)						0
	Drug Tests Administered						0
	Referral to Treatment Program						0
	Referral to Social Service Organizations						0
	Assessments						0
	Community Service						0
	Restitution						0
	Child Support						0
	Other (Specify in Explanations Below)						0
	New Participants						0
	Successful Completions						0
	Unsuccessful Completions						0
	Current Active Participants going forward		0	0	0	0	0
<b>Total # Participants (End of the Quarter)</b>		0	0	0	0	0	
Revocation							0
New Arrests							0
All participants-Avg # of days in program							#DIV/0!
Successful Completions-Average number of days in the program							#DIV/0!
Unsuccessful Completions- Average number of days in the program							#DIV/0!
Cost Savings	Pre Sentencing Participants						0
	Post Sentencing Participants						0
	Pre Sentence Jail Day Diverted						0
	Post Sentence Jail Day Diverted						0
	Total Days Diverted		0	0	0	0	0
	Total Cost Avoidance (\$35.43/day)		\$0	\$0	\$0	\$0	\$0
Program Financial Reporting	Expenditures	Total Amount for FY	Expenditure Q1	Expenditure Q2	Expenditure Q3	Expenditure Q4	Balance YTD
	Personnel						\$ -
	Contractual Services						\$ -
	Travel/Training						\$ -
	Operating Expenses						\$ -
	Equipment						\$ -
	<b>TOTAL</b>	\$ -					\$ -
	<b>Grant Expenditure for the Quarter</b>		\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Amount DOC Paid for the Quarter</b>		\$ -	\$ -	\$ -	\$ -	\$ -
	<b>FY 2023 Total Award Amount</b>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Percentage of Total Budget Spent</b>		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Investment Return		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	

To view the spreadsheet, click on the Excel Icon to open.



Quarterly Performance Spreads

Example of required Financial and Program Progress Reports:

Financial Report 2022

**Financial Report**

Section I. Administrative Information

Include Report Type:  Monthly  Quarterly  Final

Include Report Period: From:  To:

Project Information

NOTE: Information required for State Agencies Only

Major Program:

Program Code:

Program/Packet:

EMMS Grant Number:

Unit Number:

Function Code:

Subfunction Code:

Department Code:

Budget Summary

	Cash Match	In-Kind Match	Federal Share	Total Cost
Personnel				
Contractual Services				
Travel & Training				
Operating Expenses				
Equipment				
<b>Total Project Cost</b>				
Total Reimbursement Requested				
Current Expenditures	\$0.00	\$0.00	\$0.00	\$0.00

Financial Report 2022

Expended to Date

	Cash Match	In-Kind Match	Federal Share	Total Cost
Personnel				
Current Expenditures	\$0.00	\$0.00	\$0.00	\$0.00
Expended to Date	\$0.00	\$0.00	\$0.00	\$0.00
Percent (%) Expended to Date	0.00%	0.00%	0.00%	0.00%
Balance				
Contractual Services				
Current Expenditures	\$0.00	\$0.00	\$0.00	\$0.00
Expended to Date	\$0.00	\$0.00	\$0.00	\$0.00
Percent (%) Expended to Date	0.00%	0.00%	0.00%	0.00%
Balance				
Travel & Training				
Current Expenditures	\$0.00	\$0.00	\$0.00	\$0.00
Expended to Date	\$0.00	\$0.00	\$0.00	\$0.00

Financial Report 2022

Percent (%) Expended to Date

	Cash Match	In-Kind Match	Federal Share	Total Cost
Operating Expenses				
Current Expenditures	\$0.00	\$0.00	\$0.00	\$0.00
Expended to Date	\$0.00	\$0.00	\$0.00	\$0.00
Percent (%) Expended to Date	0.00%	0.00%	0.00%	0.00%
Balance				
Equipment				
Current Expenditures	\$0.00	\$0.00	\$0.00	\$0.00
Expended to Date	\$0.00	\$0.00	\$0.00	\$0.00
Percent (%) Expended to Date	0.00%	0.00%	0.00%	0.00%
Balance				

The Financial Report Detail form must be attached to all financial reports reflecting expenditures incurred on or after April 1, 2022, and is a required element for submission or approval of the financial report. The form is a State PDF that you will locate with the financial report submitted in appropriate on the accompanying financial report.

\* Please click here to view and download the Financial Report Detail Excel form.

Instructions:

- Enter operating expenditures for the current period to request reimbursement.
- Use this page to calculate and show state and federal.
- Enter equipment expenditures for the current period to request reimbursement.
- Use this page to calculate and show state and federal.
- Use form articles about completed to the file items in your approved project budget.
- The total reimbursement request for each budget category should exactly match the amount requested on the project budget.
- The federal share reimbursement request for each budget category may not exceed the amount within the approved project budget.

Financial Report Detail \*

<p>State Community Corrections (SCC) Progress Report</p> <p><b>Progress Report</b></p> <p>Progress Report</p> <p>Report Type</p> <p>Final</p> <p>Reporting Period: Grant Period Begin Date: Grant Period End Date:</p> <p>Client Information</p> <p>List the number of clients who entered the program during this quarter:</p> <p>List the number of clients who entered the program in a previous quarter, but continued to receive services during this quarter:</p> <p>List the number of clients who have successfully completed the program this quarter and are no longer receiving services:</p> <p>List the number of clients who have been unsuccessfully discharged from the program this quarter, prior to completion:</p> <p>Reason for discharge:</p> <p>Against staff advice and violating program rules</p> <p>Please provide, by number of clients, the length of time in the program for those who received services this quarter:</p> <p>Less than 1 month    1-12 months    13-24 Months    Over 24 months</p> <p>List number of pre-sentence participants:</p> <p>List number of post-sentence participants:</p> <p>List number of pre-sentence jail days diverted this quarter:</p>	<p>State Community Corrections (SCC) Progress Report</p> <p>List number of post-sentence jail days diverted this quarter:</p> <p>List number of jail days diverted:</p> <p>Total Cost Avoidance:</p> <p>List the number of offenders involved in each specific program this quarter:</p> <p>None Incarceration:</p> <p>Drug Testing:</p> <p>Referral to Treatment Programs:</p> <p>Community Service Work:</p> <p>Child Support:</p> <p>Referral to Social Service Organizations:</p> <p>Other (Must specify below):</p> <p>Description of Other:</p> <p>None Incarceration/Electronic Monitoring:</p> <p>#Clients: #Days on MP: Hook Up Fee: #Clients: #Days on MP: Hook Up Fee:</p> <p>How many hours per day on average are participants restricted to the home? \$</p> <p>How many participants are employed? \$</p> <p>Total amount paid by participants this quarter:</p> <p>How many participants are in payment arrears? \$</p> <p>Community Service Work:</p> <p>#Clients: #Hours worked: Minimum wage: \$ Unemployment pay rate: \$</p> <p>Total savings from Community Service Work: \$</p> <p>Benefit:</p> <p>#Clients: Amount owed: \$ Amount collected: \$</p> <p>Child Support:</p> <p>#Clients: Arrears: \$ Current collected: \$</p> <p>Total Child Support collected: \$</p> <p>Drug Testing:</p> <p>#Administered: #Passed: #Failed: #Refused:</p> <p>Administered one and if positive with medical prescriptions:</p> <p>Please select the types of drugs detected on tablet drug tests:</p> <p>Enter year number on participants that tested positive for any of the above tests: Number of lab tests:</p> <p>List the number or participants with the following mental disorders (Indicate more than one if multiple diagnoses):</p>	<p>State Community Corrections (SCC) Progress Report</p> <p>Assess Director:</p> <p>Behavioral Director:</p> <p>Case Management Director:</p> <p>Classification Director:</p> <p>Casey Director:</p> <p>Intake Control &amp; Adaption Director:</p> <p>Parole Director:</p> <p>Post Traumatic Stress Director:</p> <p>Programs Director:</p> <p>Psychiatric Director:</p> <p>Minor Offense Director:</p> <p>Schizophrenia or Schizoaffective Director:</p> <p>Specific: Please</p> <p>Other:</p> <p>List total number of days participants attended mental health court this quarter:</p> <p>List total number of hours participants received mental health counseling this quarter:</p> <p>Please describe any wrap around services your program provides to participants:</p> <p>Please provide any other information that you feel will show the effectiveness of your program:</p> <p>Please provide, by number of clients, the following information regarding program participants during this quarter (Show Referrals Only):</p> <table border="1"> <tr> <td>Sex:</td> <td>Male</td> <td>Female</td> </tr> <tr> <td>Age:</td> <td></td> <td></td> </tr> <tr> <td>Race:</td> <td></td> <td></td> </tr> <tr> <td>Total:</td> <td>Total Males</td> <td>Total Females</td> </tr> </table> <p>Indicate how many participants are first time offenders vs. those with prior felony convictions:</p> <table border="1"> <tr> <td>First time offenders:</td> <td>Repeat offenders:</td> </tr> </table> <p>List how many are participating in the program for the first time and those who have participated previously:</p> <table border="1"> <tr> <td>GED</td> <td>High School</td> <td>Post Secondary</td> <td>Vocational</td> </tr> </table> <p>List participants by Crime Type: Total number in each category below:</p> <p>Violent Crime:</p> <p>Other Crimes Against Persons:</p> <p>Sex, Abuse, Assault or Domestic Violence:</p> <p>Property Crime:</p> <p>Drug Offense:</p> <p>Public Order Crime:</p> <p>Sex, OVI, Criminal Misdemeanor, etc.:</p> <p>Other (please specify):</p> <p>Please provide a narrative description of activity during the past quarter. Include discussion on any problems that may have occurred.</p>	Sex:	Male	Female	Age:			Race:			Total:	Total Males	Total Females	First time offenders:	Repeat offenders:	GED	High School	Post Secondary	Vocational
Sex:	Male	Female																		
Age:																				
Race:																				
Total:	Total Males	Total Females																		
First time offenders:	Repeat offenders:																			
GED	High School	Post Secondary	Vocational																	



IGX Financial Report - IGX Financial Report -  
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## Grant Award Modification (GAM)

All modifications to the budget must be approved by the Commission prior to the expenditure of funds by the recipient. No budget revisions will be allowed that significantly change a project's goals or objectives.

A Grant Award Modification (GAM) is when changes to General Information, Contact Information or Budget modifications are needed.

- The budget modification and justification for the GAM request shall be submitted to Department of Corrections' State Corrections Commission staff fifteen (15) days prior to the end of the month for which it is being requested.
- The grantee must submit a request to modify their budget via a letter of justification to the grant administrator for pre-review.
- The grant administrator will complete a pre-review for the request to ensure the request is allowable and includes the required documentation. Upon review, the grant administrator will provide notification to the grantee to submit the GAM request in the IGX system.
- The GAM request will be submitted to the State Corrections Commission or designee to review or deny. The State Corrections Commission Chair may approve GAMs between Commission meetings if necessary, with the action(s) reported to the Commission at the next meeting.
- The outcome of the GAM request, either approval or denial, shall be reported to the grantee and documented in the IGX system.
- If the GAM is approved, the grantee shall be prompted to modify their budget in the IGX system. Subsequent financial reports will reflect the budget adjustments from the GAM.

Any deviation from the approved budget without prior approval may result in the disallowance of the expenditure and the deobligation of the remaining funds. Budget revisions shall not be retroactive without specific approval from the Commission.

### **End of Grant Close Out**

Once the grant period expires or a project is terminated, the grantee shall submit a final fiscal and programmatic report detailing activity for the entire grant period. A due date shall be supplied by the administrator. The due date shall not surpass thirty (30) days after the grant period expiration or termination of funds.

The project shall remain subject to an audit of the grant expenditures for that fiscal year.

The Commission may require the return of unexpended grant monies.

- (a) If the grant recipient is instructed to return unexpended grant funds, the grant recipient shall provide a check made payable to the Kentucky State Treasurer no later than thirty (30) days after receipt of the notice.
- (b) If the grant recipient does not return funds as requested, the grantee may be subject to the following actions:
  - 1. Withholding of future awards for the project or program; or
  - 2. Other actions that may be legally available, including civil remedies.

### **Evaluation**

Once a year, grantees are required to present to the Corrections Commission the progress of the program including updates on the Community Corrections Board.

The Corrections Commission will evaluate Community Corrections Grants to determine the success of the grant programs by reviewing the outcome measures to align with the objectives set forth in KRS 196.705. Grantees shall maintain data in the format determined by the Corrections Commission to facilitate evaluation of the program.

Every program shall maintain files and keep documentation on services provided to each offender and in total for all participants. This should include, without limitation, referrals made, classes and counseling sessions completed, home visits completed, the number of drug tests administered per offender, amount of restitution paid, and the number of volunteer hours/community service completed.

### **Example Grant Tracking**

Below is an example of a tracking system which may be used by a grant program, reflecting the level of detail that should be tracked for each program. A template is available if the program does not already have a tracking tool. The expectation is that when the program makes its annual presentation to the Corrections Commission that this level of detail will be provided and discussed.

Program Title															Average Cost of Jail		Current Treatment		Current Status		Treatment Plan				Recidivism 6 month out	Recidivism 12 month out		
ID Indicator	Date Enrolled	Sentence Expiration Date	Number of Days Enrolled in Program			Total Days Diverted	Cost Avoidance Sum of J * K		Current Treatment		Current Status		Treatment Plan				Recidivism 6 month out	Recidivism 12 month out										
			1st QTR	2nd QTR	3rd QTR	4th QTR																						
<b>CARRY OVERS FROM PREVIOUS FY</b>																												
CARTER	4/9/2018	120	8/6/2018	1		1	80	80	31.34	\$	2,507.20																	
WOODS	6/8/2018		7/27/2018	1		1	37	37	31.34	\$	1,159.58																	
CAUDILL	2/28/2018		4/12/2018	1		1	27	27	32.78	\$	885.06																	
<b>NEW ADDITIONS IN QUARTER 1</b>																												
			0	0	0	0	0	0	0	0	0	1	0															



Example of Grant Tracking.xlsx

Grantees may be requested to attend and/or participate in trainings or conference calls, as requested by the Corrections Commission.

### Annual Audit

Department of Corrections will arrange for an annual independent audit of each recipient. However, if an audit has not been conducted in time to submit for final disbursement, grantees should attach a certified letter from the Chief Financial Officer stating review and compliance. If directed by grant staff, grantees may be required to obtain their own independent audit at the agency's cost.

Grantees shall comply with the audit process and requests from the auditor for documentation related to the audit. Notice of any located deficiencies will be provided to the grantee. Grantees shall provide to the Commission, in writing, plans to correct any deficiencies identified.

## APPENDIX<sup>2</sup>

### Budget Checklist

This checklist is for your convenience in preparing your application. It is for your use only and should not be submitted with the application.

#### **Personnel**

##### *Salaries*

- ✓ Is each employee's compensation described?
- ✓ Is each position identified by title?
- ✓ Are time commitments stated?
- ✓ Is the amount of each employee's annual compensation stated?
- ✓ Are there any dual personnel compensation costs?

##### *Fringe Benefits*

- ✓ Is each benefit type indicated separately?
- ✓ Has the appropriate percentage and calculation been provided?
- ✓ Is the authority for the percentage provided?
- ✓ Are the listed benefits provided for all employees of the agency?

#### **Contractual Services**

- ✓ Is each service described?
- ✓ For individuals:
  - ✓ Is an hourly or daily rate given?
  - ✓ Are base rates justified and reasonable?
- ✓ Is the total amount for any contract in excess of \$10,000? If so, has the applicant indicated that services have been, or will be, obtained by acceptable procurement procedures?
- ✓ Is "sole source" an issue? If so, is justification provided?

#### **Travel**

- ✓ Is a computation provided?
- ✓ Is the purpose of requested travel directly related to the proposed project?
- ✓ Are per diem, lodging, and transportation costs listed separately?
- ✓ Have the most economical costs been provided?
- ✓ Have the appropriate project personnel been identified for travel?

#### **Operating Expenses**

- ✓ Are operating expenses listed by types (e.g. supplies, rent, etc.)?
- ✓ Are unit costs or monthly estimates provided?

#### **Equipment**

- ✓ Are equipment items specified by units and cost?

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<sup>2</sup> This checklist and grant guidelines specified in this document supplied by Justice & Public Safety Cabinet Grants Management Division.

- ✓ Is the requested equipment project-related?
- ✓ Will the purchased equipment be used 100% in the project? If not, has the cost been pro-rated and the calculations provided?
- ✓ Does the agency already own any equipment suitable for the project?
- ✓ Will appropriate procurement procedures be followed? Is "sole source" an issue? If so, is justification provided?

***Budget Summary***

- ✓ Are all requested costs justified, reasonable, allocable, and allowable?
- ✓ Are requested costs properly categorized?
- ✓ Are all line-item calculations correct and equal the category totals?