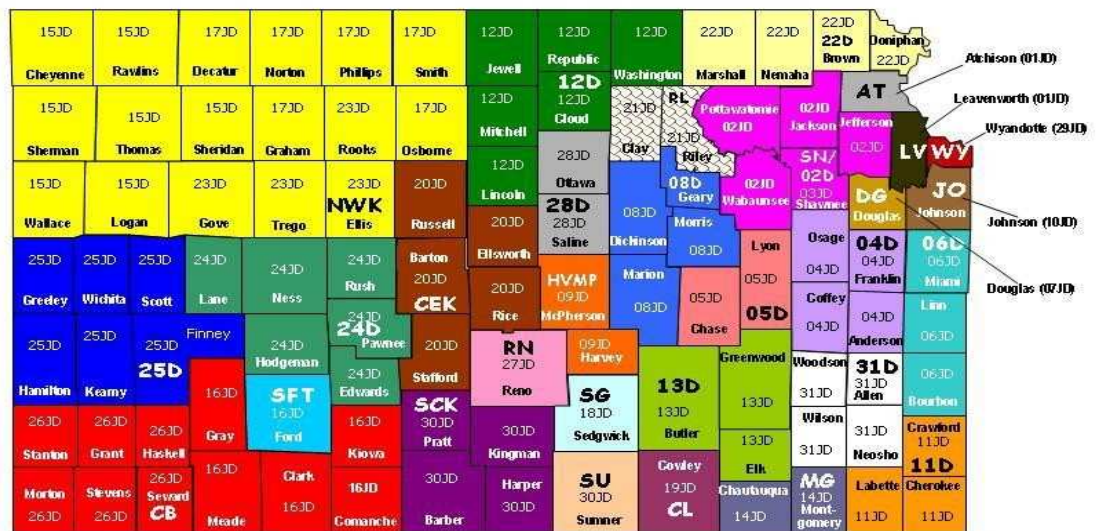


# FISCAL YEAR 2012 FINANCIAL REPORTING INSTRUCTIONS FOR COMMUNITY CORRECTIONS ACT AGENCIES



**ISSUED BY  
KANSAS DEPARTMENT OF CORRECTIONS  
COMMUNITY CORRECTIONS SERVICES  
JULY 1, 2011**



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## GENERAL INFORMATION

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### REQUESTS FOR INFORMATION

The financial resources available for both state agencies and other entities receiving state general funds are limited and are under increasing scrutiny. Submission of accurate and timely information is a key component, which enables KDOC to answer legislative and other inquiries regarding community corrections financial activities.

Agencies should respond to KDOC requests for information in a timely manner. When responding to requests for information, agencies are encouraged to submit the response in electronic format.

### REPORTING REQUIREMENTS

#### QUARTERLY REPORTING

Each agency shall receive one Excel Workbook via e-mail called *Fiscal Workbook*.

Agencies shall report all fiscal activities for community corrections grant funds including reimbursements collected or carried over by the agency in the fiscal workbook. The agency shall submit the *Fiscal Workbook* to KDOC quarterly by email ONLY. Agencies also need to print the Quarterly Cash Reconciliation and Certification worksheet in the fiscal workbook, obtain applicable signatures, and submit the signed document to KDOC quarterly.

Each agency 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 county general ledger or equivalent for quarter end (September 30, December 31, March 31, June 30).

After the agency submits the workbook to KDOC, KDOC staff reviews the workbook and then returns it to the agency via email. The agency shall **use the most current workbook returned to the agency when entering expenditures for the next quarterly submittal.**

#### YEAR END REPORTING

As soon as you are aware of your agency's responsibility for an expense (encumbrance), via an invoice or statement from a vendor:

- you **may** report the expense on the KDOC Fiscal Workbook, or
- you **may** wait to report the expense until it is paid

The agency must be consistent in the method used.

Agencies can find a detailed explanation of how to report encumbrances in the grant worksheet ENCUMB column discussion. Agencies must submit a finalized fiscal workbook to KDOC showing the agency paid all encumbrances by September 1.

As per K.A.R. 44-11-127(e), agencies should not stockpile supplies and commodities at the end of the fiscal year. Agencies should also not pre-pay insurance, rent, or services for the next fiscal year using current fiscal year funds. Agencies should not have more the twelve payments of rent or utilities in a fiscal year.

#### POLICY AND PROCEDURES UPDATES

Agencies that are not fiscally certified must submit a copy of their fiscal policies and procedures annually. Once an agency is fiscal standards certified, the agency need only send any changes to policy and procedures to KDOC for review. Anytime changes occur in policy, procedures, or practice, the agency must update their policy and procedures accordingly. Agencies should submit policy and procedures to KDOC electronically.

## REPORTING FISCAL ACTIVITIES

Following are Kansas Administrative Regulations pertaining to reporting fiscal activities:

**K.A.R. 44-11-111(k) states: “Reimbursements means income generated by community corrections agencies and fees accessed and collected by community corrections agencies in prior fiscal years or in the current fiscal year, for expenses incurred.”**

If a community corrections agency assesses and collects a supervision fee or expends monies and expects some form of repayment by the client, the agency collects reimbursements.

**K.A.R 44-11-121(a) states, “Each governing authority shall designate one person to be responsible for all fiscal matters related to the community corrections grant funds received. This person shall comply with generally accepted accounting principles governing the management of county funds and shall provide information to the corrections advisory board and the Secretary on a monthly and quarterly basis as prescribed by the Secretary.”**

Agencies must notify KDOC of the agency’s fiscal officer designation.

Pursuant to K.A.R 44-11-121(a), the Secretary prescribes the following dates for submission of fiscal documents:

<b>DEADLINES</b>	<b>Due On Or Before</b>
Final Grant Budget for FY2012	July 30, 2011
Finalized Workbook for FY2011	September 1, 2011
CarryoverREimb Budget FY2012	September 1, 2011
July 1, 2011 – September 30, 2011	October 30, 2011
County General Ledger (or equivalent) as of September 30, 2011	October 30, 2011
Final Unexpended Funds Budget for FY2012	December 30, 2011
October 1, 2011 – December 31, 2011	January 30, 2012
County General Ledger (or equivalent) as of December 31, 2011	January 30, 2012
January 1, 2012 – March 31, 2012	April 30, 2012
County General Ledger (or equivalent) as of March 31, 2012	April 30, 2012
April 1, 2012 – June 30, 2012	July 30, 2012
County General Ledger (or equivalent) as of June 30, 2012	July 30, 2012
Finalized Workbook for FY2012	September 1, 2012

If the agency cannot meet the deadline, they shall e-mail notification to KDOC of such prior to the due date. The notification shall state the reason for the delay and the estimated date of arrival of the reports. The agency shall continue to update KDOC on the agency’s progress towards meeting the projected date.

Agencies shall electronically submit the fiscal workbook to the Kansas Department of Corrections via e-mail, addressed to CarolynE@doc.ks.gov (which is the e-mail address of Carolyn Eckhardt, State Accountant II, at KDOC Community Corrections Services).

Agencies shall submit a signed *Quarterly Cash Reconciliation and Certification* and County General Ledger or equivalent for quarter end, via e-mail, mail, or fax.

Agencies shall submit via e-mail, mail, or fax a signed Quarterly Budget Adjustment as required.

**K.A.R. 44-11-121(b)(1) states, “The monthly report shall note any purchases in the amount of \$5,000 or more that occurred in the prior month and shall include documentation of approval of the same by the corrections advisory board and governing authority. Like items whose aggregate purchase price equals or exceeds \$5,000 shall also be subject to disclosure.”**

The Quarterly Budget Adjustment Worksheet shall note in “Agency Comments” any purchases of \$5,000 or more that occurred during the quarter.

**K.A.R. 44-11-127(d) states, “State community corrections grants funds shall be maintained in a separate fund.”**

For purposes of complying with this regulation, the definition of separate fund shall be a separate cash account for adult funds only within the county budget. The term “separate fund” does not mean the county must maintain a separate bank account for community corrections funding.

**K.A.R. 44-11-127(e) states, “State community 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 community corrections grant.”**

As much as possible, the agency should use supplies and commodities purchased with FY 2012 funds in FY 2012. Very small amounts of carryover will not be problematic, but any stockpiling beyond that, discovered during an audit, will result in an audit finding.

**K.A.R. 44-11-127(h) states, “State community corrections grant funds shall be expended and obligated for operation and management of programs for adult offenders only. Nothing in this regulation shall prohibit the use of state community corrections grant funds to purchase equipment, supplies, and services shared by programs for adult and juvenile offenders if the use by the adult program is proportionate to the monetary contribution of that program.”**

The workbook categories should only include those allocations and expenditures associated with management and oversight of the adult program.

## **ALLOCATIONS**

Agencies should ensure fair and correct allocation of expenses between adult, juvenile, and other separately funded activities. Grants that the agency receives from KDOC and JJA are for different purposes and require separate accounting. Agencies should only report expenditures for the adult program on the KDOC workbook.

If the agency has multiple funding sources, there must be written rationale explaining the percentages allocated to each source. The written rationale should be explicit enough so that anyone who examines the percentage of the splits ten years from now will easily understand the logic for the splits.

Allocation of expenses should occur on a monthly basis. For example, if the agency splits an employee’s salary or the agency rent 50/50 between AISP and JISP funds, the agency should post that 50/50 split every month. Allocation should not occur by rotating the expenditure between funding sources (e.g., KDOC pays the full expenditure one month and JJA pays the full expenditure the next month).

Supervisory case file reviews are administrative duties. If a director or supervisory staff spend a portion of their time providing direct case management duties, the portion of their salary equal to the percentage of time spent on direct case management activities should be allocated to Personnel AISP or Personnel RES.

If the percentages or dollar amounts listed in the budget of the FY12 Comprehensive Plan in any way differ from the actual percentage of time worked by an employee or salary and benefits paid to an employee, the agency should submit a revised budget to Hope Cooper, KDOC Director of Community Corrections ([Hope.Cooper@doc.ks.gov](mailto:Hope.Cooper@doc.ks.gov)).

## **CREDITS/REFUNDS**

Agencies shall report credits (e.g. refunds, overpayment of rent or return of merchandise) received in the category where the agency 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 agency received the credit. If the agency desires assistance when processing credits/refunds on the KDOC workbook, contact the KDOC Community Corrections Fiscal Team.

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## FISCAL WORKBOOK

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The name of the *Fiscal Workbook* file will represent the name of the agency (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., "12" for FY 2012). Therefore, the name of the FY 2012 *Fiscal Workbook* file for 2<sup>nd</sup> Judicial District Community Corrections program is "02D12.xls".

Agencies shall report FY 2012 agency fiscal activities in the *Fiscal Workbook* in summary fashion; it shall accurately reflect all agency sources of income, expenditures, and reimbursements for FY 2012. Although the agency only submits the *Fiscal Workbook* to KDOC quarterly, agencies must continue to track expenditures on a monthly basis.

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

### LOCAL ELECTRONIC BACKUP OF FISCAL WORKBOOK

Although KDOC will maintain a copy of the last version of the Fiscal Workbook submitted, when the agency receives the workbook they should make provision for local backup.

### CONDITIONAL FORMATTING

The FY 2012 *Fiscal Workbook* is "password protected" to prevent deletion of formulas.

Several cells within the 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 that the agency must correct. Please contact KDOC Fiscal 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 trigger conditional formatting which will make cell A1 turn **red**. The agency must make a budget adjustment to correct this situation. Once the agency correctly enters the budget adjustment, A1 will turn **green**.

A negative amount in the Remaining Grant column for any **OPERATIONS** category total will trigger conditional formatting which will make cell B1 turn **red**. The agency must make a budget adjustment to correct this situation. Once the agency 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 trigger conditional formatting which will make cell C1 turn **red**. The agency must make a budget adjustment to correct this situation. Once the agency correctly enters the budget adjustment, C1 will turn **green**.

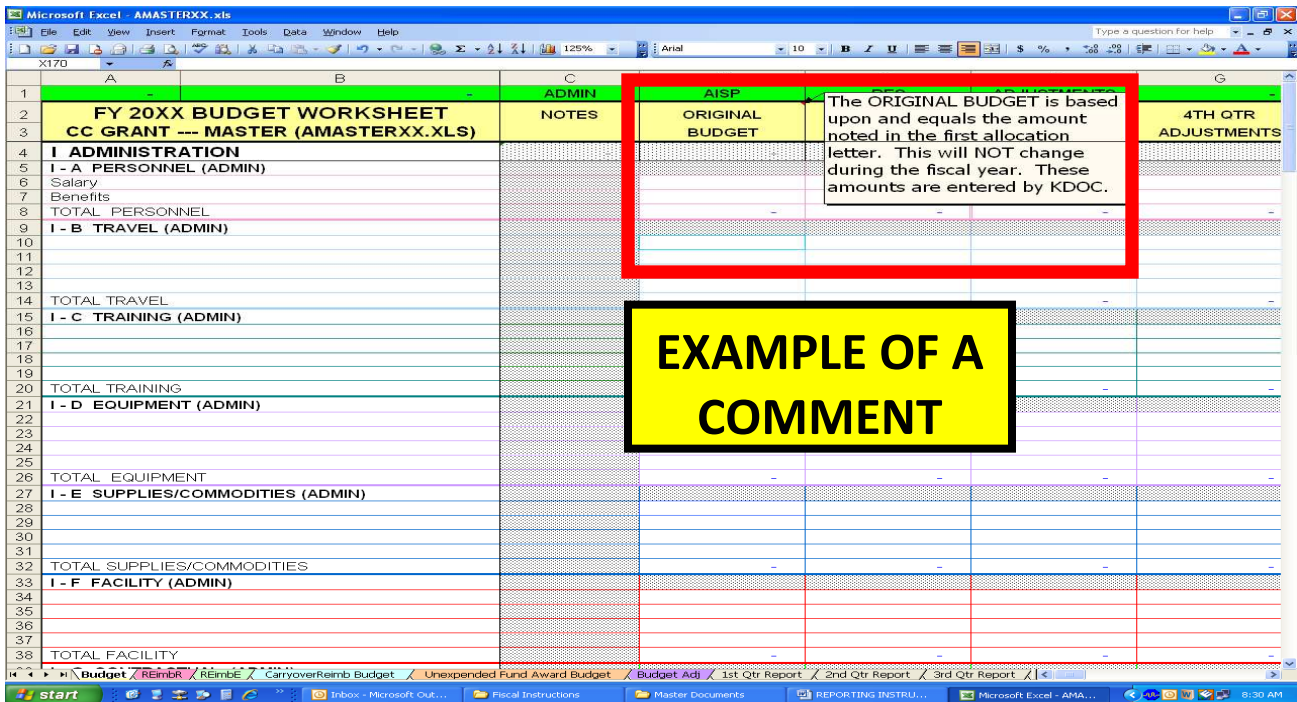
A negative amount in the Remaining Grant column for any **RES** category total will trigger conditional formatting which will make cell D1 turn **red**. The agency must make a budget adjustment to correct this situation. Once the agency correctly enters the budget adjustment, D1 will turn **green**.

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. The out of balance quarter will have a **red** cell. Make appropriate changes in that column so the balance becomes zero and E1 will become **green**.



## 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 that will provide more information about the data contained in the column.



## WORKSHEETS

The ten (10) worksheets contained in the FY 2012 *Fiscal Workbook* are:

- **Grant Budget** – This worksheet is for reporting community corrections grant funds received and expended in FY 2012. 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.
- **REimbR** – This worksheet is for reporting reimbursements collected in FY 2012 ONLY. Agencies should 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 FY 2012. Agencies should not report expenditure of reimbursements carried over from previous fiscal years in this worksheet. Instead, agencies should 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 FY 2012.
- **Unexpended Fund Award Budget** – This worksheet is for reporting unexpended fund award budget that the agency could receive in the third quarter and the expenditure of such funds in FY 2012.
- **Quarterly Budget Adjustment Report** – This worksheet template is for reporting quarterly line item adjustments.
- **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 the first five worksheets of the Fiscal Workbook. These worksheets are to report information quarterly that verifies and certifies the reconciliation of the KDOC workbook cash balance to the county general ledger cash account.

## REPORTING WORKSHEET ERRORS

If you detect an error in any of the above worksheets, please advise Carolyn Eckhardt by calling 785-291-3067 or send an e-mail to [CarolynE@doc.ks.gov](mailto:CarolynE@doc.ks.gov). The FY 2012 Fiscal Workbook reflects that portion of agency income and expenditures attributable to adult services.

## GRANT BUDGET WORKSHEET

Your agency will use the grant budget worksheet to report expenditures from grant funds for the grant year in the Grant Budget tab of the fiscal workbook. Report expenditures by the month and category in which they occur.

**NOTES** (Column C): The “notes” column shall include any notes necessary for full understanding of any unusual worksheet entries.

**GRANT BUDGET** (Column D): Agencies must submit a budget with their comprehensive plan. If the amount requested equals the amount noted in the award notification letter, the comprehensive plan budget becomes the approved budget. If the amount is different, the agency must submit a final budget based on the amount in the award notification letter by July 30<sup>th</sup>. 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 shall 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.

When unexpected changes occur, even the most carefully considered budget might need adjustments. Agencies should make adjustments proactively (i.e., before making purchases that will result in overspending). Overspending occurs when “total remaining” on the Grant, CarryoverReimb, or Unexpended Funds Budget worksheet(s) contains a negative number in any budget category.

Doing a budget adjustment requires some forethought. The agency must identify categories having excess funds and categories needing funding. The agency must enter adjustments in the ADJUSTMENTS columns in the appropriate budget worksheet(s) in the quarter the adjustment occurred. After the agency completes adjustments, the total at the bottom of the ADJUSTMENTS column should equal zero.

Because of an internal crosscheck, when you enter the first of the two parts of a budget adjustment, the ADJUSTMENT cell in row 1 will turn red. Once the second part of the adjustment is completed, the ADJUSTMENT cell in row 1 will become green again.

For adjustments to the CC Grant Budget, Carryover Reimbursement Budget or Unexpended Fund Award Budget that total less than \$5,000 in a quarter, no signatory approval is required.

Adjustments to the CC Grant Budget, Carryover Reimbursement Budget, or the Unexpended Fund Award Budget that total \$5,000 or more in a quarter require advisory board and governing authority signatory approval, and must accompany the fiscal workbook submission. 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 workbook to the agency.

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

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

**JULY 2011 - JUNE 2012** (Columns J - AA): Agencies shall report expenditures in the column of the month in which they occur. Although agencies submit expenditures to KDOC on a quarterly basis, they should record and calculate expenditures on a monthly basis.

The agency cannot expend Community Corrections grant funding for Advisory Board meal expenses.

**ENCUMB** (Column Y): This column is available for use only at the end of June 2012 and should indicate those expenditures that the agency is responsible for, but payment occurs after June 30. Payment of these expenditures must occur by September 1, 2012.

The fourth quarter submittal, due on or before July 30, shall include June expenditures and encumbered expenditures.

This shall require the agency to contact vendors and contractors to determine what charges are applicable to FY 2012, especially in the instance where the agency is in possession of goods or services but the agency has not received a bill (e.g., utilities, rent, maintenance agreements, contractual obligations, equipment, or services). The agency should be cognizant that they only have 12 rent and utility payments per fiscal year.

After June 30, the agency cannot make additional expenditures for FY 2012, short of some extreme emergency that the agency received pre-approval (prior to September 1<sup>st</sup>) from the Director of Community Corrections. The agency shall submit a written request and receive approval from the Director of Community Corrections before paying for the same.

**FINAL** (Column Z): Enter goods or services encumbered on or before June 30 in the ENCUMB column. Clear the encumbrance in the ENCUMB column and enter the actual expenditure in the FINAL column, **not the June column**, after payment. Purchases not finalized by September 1, and items ordered but not received by September 1, shall be paid with FY 2013 grant funds. **The agency should remove purchases not finalized by September 1 from the FY 2012 encumbrance column and place them in the proper month column in the FY 2013 workbook.**

**YTD BUDGET EXPENDITURES** (Column AB): This column adds the total of all monthly expense columns, encumbrances, and finalized encumbrances (columns I – Z) to represent the total expenses charged to the community corrections grant fund.

**TOTAL REMAINING BUDGET BAL** (Column AC): This column automatically calculates the original community corrections budget, plus or minus the ADJUSTMENTS columns (columns E, F, G, and H), minus the monthly expenditures and encumbrances. Any remaining grant funds become part of the unexpended funds that KDOC may award to agencies in the next fiscal year. The TOTAL REMAINING BUDGET BAL can contain negative amounts for line items, but not for categories.

If a category total is negative, the agency has overspent a line item in its budget (or its entire budget) and either one of two corrective actions will need to occur to remedy the situation:

1. The agency 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
2. The agency will need to move expenditures from the Budget Worksheet to either the REimbE worksheet or the CarryoverReimb Budget worksheet (if the expenditure was included in the agency approved Carryover Reimbursements Budget Summary and Narrative).

**% REMAIN** (Column AD): This column automatically calculates the percentage of community corrections funds remaining by dividing the TOTAL REMAINING BUDGET BAL by the REVISED BUDGET. Agencies should view this column on at least a quarterly basis as a guide to agency spending to ensure that expenses are occurring at a rate that will ensure that the agency 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 reimbursement balances from the “REimbE” and “CarryoverReimb Budget” worksheets.

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

**TOTAL EXPENSES** (Column AH): This column automatically calculates the total YTD FY 2012 CC Funds, Unexpended Award Funds and Reimbursement expenditures (including carryover reimbursement expenditures).

## REIMBURSEMENT WORKSHEETS

If the agency informs clients they must repay the agency for services rendered, such payment by the client constitutes a reimbursement to the agency.

Following are a few circumstances that occur in the life of a client that might require an agency to provide financial assistance or require the client to reimburse the agency:

- **Agency requires clients to pay for drug tests**
- **Agency requires clients to pay for confirmation tests**
- **Agency purchases bus tokens for clients so they can get to work, look for work or get to other places to meet probation requirements**
- **Agency purchases work or school uniforms to help clients meet work requirements**
- **Agency purchases bus or train tickets for clients who need transportation to treatment**
- **Agency pays taxi fare for clients to get to and/or from a specified location**
- **Agency pays telephone company to install line and telephone for a EMD hookup**
- **Agency pays deposit and/or 1st month rent for a client (e.g. transitional living, private residence, etc.).**
- **Agency pays all or a portion of a client's utility bill to avoid shut-off or for service renewal**
- **Agency pays for a client's medication**
- **Agency pays the vendor as per billing statement, the client pays the vendor all or a portion of the cost of the service they received, and the vendor deducts the client's payment from the agency's next billing statement**
- **Agency requires the client to pay the vendor directly, and the vendor reimburses the agency**
- **Client purchases bus tokens and turns them in to the agency as repayment. The only time purchasing bus tokens and turning them in to the agency as repayment would not count as a reimbursement to the agency is when a client donates such items for the benefit of others.**

There are three (3) worksheets in the FY 2012 Fiscal Workbook for reporting reimbursement information.

**REimbR** – REimbR is where the agency reports current fiscal year reimbursements by the month and category in which they occur.

**REimbE** - REimbE is where the agency reports current fiscal year expenditures by the month and category in which they occur based on reimbursements (REimbR) received.

There is no correlation between the REimbR (reimbursements received) category and the REimbE (reimbursements expended) category. For example, if the reimbursement resulted from drug testing (REimbR CONTRACTS/CLIENT SERVICES) that does not imply the agency must spend that reimbursement for drug testing (REimbE CONTRACTS/CLIENT SERVICES).

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 agency spent more than they received in reimbursements.

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

The agency can report advisory board meal expenses on the REimbE worksheet in the TRAVEL category. Advisory board expenses should be reasonable and prudent.

**CarryoverReimb Budget** – The CarryoverReimb budget is where the agency 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 workbook. The agency 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 procedures for processing adjustments and encumbrances in this worksheet are the same as in the Grant Budget worksheet. Agencies should report CarryoverReimb expenditures by the month and category in which they occur.

The agency can also report advisory board meal expenses on the CarryoverReimb worksheet in the TRAVEL category.

## UNEXPENDED FUND AWARD WORKSHEET

In the current fiscal year, KDOC may award funds that collectively agencies 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 agency 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 agency must submit a final budget based on the amount in the award notification letter by December 30<sup>th</sup>. 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 procedures for processing adjustments and encumbrances in this worksheet are the same as in the Grant Budget worksheet. Agencies should report Unexpended Fund expenditures by the month and category in which they occur.

If the agency does not spend their entire unexpended fund award by the end of the current fiscal year, those monies become part of the unexpended funds for the next fiscal year.

## QUARTERLY BUDGET ADJUSTMENTS REPORT WORKSHEET

Agencies should use this worksheet as an authorization for transfer (adjustments) from one line item to another. If the adjustments total \$5,000 or more, the agency shall submit a separate signed copy to KDOC. Agencies should complete this worksheet only for the quarters the agency has line item adjustments. There is only one Quarterly Budget Adjustments Report worksheet included in the *FY 2012 Fiscal Workbook*. When KDOC receives the Fiscal Workbook, they will review the workbook and if this worksheet is used, they will add a blank worksheet for the next quarter.

### DATE RECEIVED

KDOC staff will enter the "Date Received". This represents the date KDOC received the electronic transfer of the *Fiscal Workbook*.

### ENTERING A BUDGET ADJUSTMENT ON THE WORKSHEET

The agency must reflect budget adjustments in the Budget Adj worksheet and one or more of the budget worksheets (Grant Budget, CarryoverReimb, or Unexpended Funds Award). If the agency enters an adjustment into a quarterly ADJUSTMENTS column in one of the budget worksheets, they also must have corresponding itemized adjustments in the Quarterly Budget Adjustments Report worksheet. Using the budget adjustments section of this worksheet will help you strategize which categories you will take funding from, and how you will distribute these funds into other categories.

**FROM LINE #:** Indicate the budget line number (and budget category/subcategory) **from** which the agency will move funds.

**TO LINE #:** Indicate the budget line number (and budget category/subcategory) **to** which the agency will move funds.

**AMOUNT:** Indicate the amount of funds the agency will move. The total for your movements is automatically calculated.

**GRANT BUDGET, CARRYOVERREIMB OR UNEXPENDED FUND AWARD:** Indicate whether the adjustment is to the Grant Budget, the Carryover Reimbursement Budget, or Unexpended Funds Award Budget.

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	A	B	C	D	E	F	G
1	<b>KANSAS COMMUNITY CORRECTIONS ACT</b>						
2	<b>FY 2012 QUARTERLY BUDGET ADJUSTMENT REPORT</b>						
3							
4	<b>Agency:</b>	Master					
5	<b>Period:</b>						
6							
7		<b>BUDGET ADJUSTMENTS</b>					
8	<b>Date Received</b>	<b>From Line # and Budget Category Title</b>	<b>To Line # and Budget Category Title</b>	<b>Amount</b>	<b>Grant Budget, Carryover/Reimb, or Unexpended Fund Award</b>		
9		LINE # 25 TRAINING (AGENCY OPERATIONS)	LINE # 6 PERSONNEL (ADMIN) (PERSONNEL)	\$5,000	GRANT BUDGET		
10							

**SIGNATURE AND DATE APPROVED (DD/MM/YYYY):** Indicate the date of approval for the budget adjustment and signatory approval given by the Advisory Board and County Commission, if applicable.

**AGENCY COMMENTS:** Agencies shall use the "Agency Comments" section to explain budget adjustments and any unusual expenditure(s).

**KDOC REVIEW COMMENTS:** KDOC staff may complete the "KDOC Review Comments" section, and note when administrative unit comments insufficiently explain budgetary changes.

Microsoft Excel - AMASTERXX.xls

25							
26	<b>IF BUDGET ADJUSTMENTS TOTAL \$5,000 OR MORE, THE FOLLOWING SIGNATURES ARE REQUIRED:</b>						
27							
28							
29	I certify that any budget adjustment listed above, has been approved by the Community Corrections Advisory Board.						
30							
31							
32							
33							
34		Community Corrections Advisory Board Chair			Date		
35							
36							
37							
38	I certify that any budget adjustment listed above, has been approved by the County Commission.						
39							
40							
41							
42		County Commission Chair (Sponsoring County)			Date		
43							
44	<b>Agency Comments:</b>						
45							
46							
47							
48							
49							
50							
51							
52							
53							
54							
55	<b>KDOC Review Comments:</b>						
56							
57							
58							
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61							
62							



## QUARTERLY CASH RECONCILIATION AND CERTIFICATION REPORT WORKSHEETS

As prescribed by the Secretary, each county receiving grant funds shall submit (original or electronic copy) to the Secretary a signed *Quarterly Cash Reconciliation and Certification* document within 30 calendar days after the end of each calendar quarter. The agency will need to print out the *Quarterly Cash Reconciliation and Certification*, obtain the requisite signatures, and e-mail, mail, or fax the signed original to KDOC.

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

Some cells on the *Quarterly Cash Reconciliation and Certification* worksheets will auto fill from the first five worksheets in the current Fiscal Workbook.

KANSAS COMMUNITY CORRECTIONS ACT QUARTERLY CASH RECONCILIATION AND CERTIFICATION					
Administrative Unit MASTER			Quarter Ending: September 30, 20XX		
Date Received:					
Grant Award Budget (Original Budget):					
Funds Received:					
	Prior FY Unexpended Funds	\$ -			
	1st Grant Payment	\$ -			
	2nd Grant Payment	\$ -			
	Unexpended Funds Award Payments	\$ -			
	Reimbursements Carried Over from prior FY	\$ -			
	Reimbursements Collected YTD	\$ -			
	Other Funds	\$ -			
	<b>Total Receipts</b>		\$ -		
Expenditures					
	YTD CC Grant Expenditures	\$ -			\$ -
	YTD Unexpended Fund Award Expenditures	\$ -			
	YTD Carryover Reimbursement Expenditures	\$ -			
	YTD Collected Reimbursement Expenditures	\$ -			
	YTD Other Expenditures	\$ -			
	<b>Total Expenditures</b>		\$ -		
Remaining Budget (i.e., Grant Award Budget - CC Grant Expenditures):					
Workbook Cash Balance (i.e Total Remain Grant + Reimb Bal + Unexp Fund Award Bal):					
Reconciling Items:					
	Subtract 2nd Grant Payment Not Paid Yet	\$ -			
	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 )	\$ -			
General Ledger Cash Balance					
			\$ -		

**GRANT AWARD BUDGET:** The grant budget amount is the amount in the revised budget column on the grant budget worksheet of the fiscal workbook.

This cell will auto fill.

### FUNDS RECEIVED

**PRIOR FY UNEXPENDED FUNDS:** The Community Corrections Grant Prior FY Unexpended Funds are grant funds received in the previous year, but not expended.

Find this amount in the **prior year** fiscal workbook. This amount is a combination of the Grant Budget worksheet REMAINING GRANT column and the UNEXPENDED FUNDS AWARD BAL column.

This cell will **not** auto fill the first quarter, but will auto fill for the remaining quarters.

**1<sup>st</sup> SEMI-ANNUAL PAYMENT:** This amount reflects half of your total grant award. This amount will be deposited into the specified account around the beginning of the fiscal year. Should your agency change banks or account numbers, it is important to notify KDOC so that KDOC can update the direct deposit information accordingly.

This cell will **not** auto fill the first quarter, but will auto fill for the remaining quarters.

**2<sup>nd</sup> SEMI-ANNUAL PAYMENT:** This amount reflects the second half of the original grant award plus or minus payment adjustments, and usually includes any unexpended fund award amount. This amount will be deposited into the specified account around the beginning of the calendar year.

This cell will **not** auto fill the third quarter, but will auto fill for the remaining quarter.

**UNEXPENDED GRANT AWARD PAYMENT:** This amount reflects the award amount of the unexpended funds the agency 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.

**OTHER FUNDS:** If the agency has other funds to report to KDOC, they would enter the amounts here.

This cell will **not** auto fill.

## **EXPENDITURES**

**YTD CC GRANT EXPENDITURES:** This amount comes from the fiscal workbook, Grant Budget 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 UNEXPENDED FUND AWARD EXPENDITURES:** This amount comes from the fiscal workbook, Unexpended Fund Award Budget worksheet.

This cell will auto fill.

**YTD OTHER EXPENDITURES:** If the agency has other expenditures to report to KDOC, they would enter the amounts here. Other expenditures in the Expenditure section are contingent upon other funds in the Funds Received section.

This cell will **not** auto fill.



## **REMAINING BUDGET**

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

## **WORKBOOK CASH BALANCE**

Workbook Cash Balance is a calculated amount.

## **RECONCILING ITEMS**

### **SUBTRACT 2ND GRANT PAYMENT NOT PAID YET**

This will be a reconciling item for the first two quarters of the fiscal year. This situation occurs because the KDOC workbook reflects the full award while the county general ledger only reflects the first payment.

Since the county does not receive the second half of the grant payment until early in the calendar year, the agency must subtract the amount of the second payment from the KDOC workbook cash balance to reconcile to the general ledger cash balance.

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

If the agency 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 agency must add the amount of the expenditures appearing on the workbook but not appearing on the general ledger to the workbook cash balance when reconciling with the general ledger cash balance.

### **SUBTRACT REIMB RECORDED ON WORKBOOK NOT ON COUNTY GENERAL LEDGER AT MONTH END**

If the agency 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 agency must subtract the amount of the deposit from the workbook cash balance when reconciling with the general ledger cash balance.

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

If a journal entry does not show on both the county general ledger and the KDOC workbook, this is a reconciling item.

In this situation, the agency must add or subtract the amount of the journal entry to or from the workbook cash balance when reconciling with the general ledger cash balance.

### **ADD COUNTY GL TRANSACTIONS THAT DO NOT BELONG TO ADULT CC**

If you have transactions from other programs appearing in your community corrections cash account on the general ledger, the agency must consider these transactions when reconciling the KDOC fiscal workbook to the county general ledger.

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

In very, very rare instances there could possibly be circumstances that require an adjustment to either the 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 very, very rare, agencies are strongly encouraged to discuss these situations with KDOC staff.

## GENERAL LEDGER CASH BALANCE

When all of the reconciling items are input, a general ledger cash balance is calculated. To complete the reconciliation process, the agency should compare this calculated amount with the cash balance amount showing on the county general ledger before submitting the Quarterly Cash Reconciliation and Certification Report to KDOC.

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 agency should review and correct the reconciling items.

## CERTIFICATION

The COUNTY FINANCIAL OFFICER AND THE AGENCY DIRECTOR/ADMINISTRATOR will sign the *Quarterly Cash Reconciliation and Certification*.

The County Financial Officer will by their signature, certify that:

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

The Agency Director/ Administrator will by their signature, certify that:

- This report and the FY 2012 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 adult community corrections grant funds and reimbursements; and
- That all reported expenditures are in accordance with the approved budgets, and that 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 or more.

## COMMENTS

The agency or the county can use the COMMENTS section to communicate additional information to KDOC.

The screenshot shows an Excel spreadsheet with the following data:

	A	B	C	D	E	F
23		<b>Total Expenditures</b>		\$ -		
24						
25		<b>Remaining Budget</b> (i.e., Grant Budget - CC Grant Expenditures):				\$ -
26						
27		<b>Fiscal Workbook Cash</b> (i.e Total Remain Grant + Reimb Bal + Unexp Fund Award Bal):		\$ -		
28						
29		<b>Reconciling Items:</b>				
30		Subtract 2nd Semi-Annual Payment Not Paid Yet		\$ -		
31		Add Expenditures on Workbook not paid by County GL at month end		\$ -		
32		Subtract Reimb recorded on Workbook not on County GL at month end		\$ -		
33		Add/Subtract Journal Entries		\$ -		
34		Add County GL transactions that do not belong to Adult CC		\$ -		
35		Add/Subtract Other ( please specify)		\$ -		
36						
37		<b>General Ledger Cash</b>			\$ -	
38						
39	<b>Certification:</b> I hereby certify that the cash reported herein equals the cash reported in the fiscal workbook and reconciles to the county's cash in the account maintained for adult community corrections grant funds and reimbursements.					
40						
41						
42		County Financial Officer			Date	
43						
44	<b>Certification:</b> I hereby certify the following: (1) that this report and the FY 2011 Fiscal Workbook represent actual receipts and expenditures of funds for the fiscal year to date; (2) that the cash reported herein equals the cash reported in the fiscal workbook and reconciles to the county's cash in the account maintained for adult community corrections grant funds and reimbursements; and (3) that all reported expenditures are in accordance with the approved budgets, and that 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 or more.					
45						
46						
47		Community Corrections Administrator/Director			Date	
48						
49	<b>Comments</b>					
50						
51						
52						

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## CONTACT INFORMATION

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If you have any suggestions or questions, please contact:

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