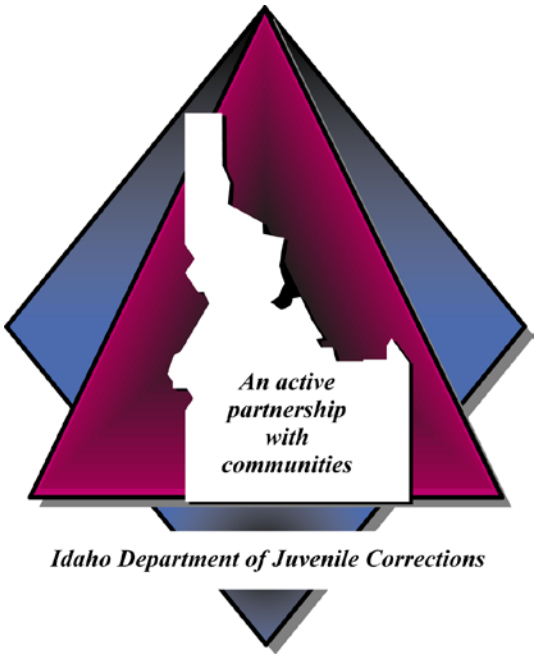
FY16
Millennium Fund
Grant Manual



Idaho Juvenile Justice Commission
Idaho Department of Juvenile Corrections
P.O. Box 83720
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www.idjc.idaho.gov

Table of Contents

AREA 1: INTRODUCTION

- Contact Information
- Important Dates
- Lobbying
- Fundraising
- Civil Rights Guidelines
- Common Terms

AREA 2: FISCAL

- Fiscal Responsibilities
- Payments
- Financial Officer
- Project Director
- Accounting Records
- Supplies and Operating Expenses
- Unallowable Costs
- Procurement of Goods or Services
- Sole Source Justification
- Personnel Costs
- Professional Services
- Equipment
- Audit Requirements and Thresholds
- Monitoring

AREA 3: PERFORMANCE MEASUREMENT

AREA 4: GRANT PAYMENTS

- Reimbursement Request
- Electronic Deposits
- Request for Reimbursement Form
- Project Adjustment Request

AREA 5: REPORTING FORMS

- Reporting Requirements
- Reporting Checklist
- Quarterly Financial Report
- Progress Report

AREA 6: CLOSING FORMS

- Project Closeout Procedures
- Notice of ML Project Completion
- Final Financial Report
- Project Summary Report
- Demographic Progress Report

AREA 7: TRAVEL

- Travel Guidelines

INTRODUCTION

The Idaho Department of Juvenile Corrections (IDJC) received an award from the Idaho State Legislature and the Millennium Fund Committee to address the needs of status offenders. Project applicants who have been awarded funds through this project are considered sub-recipients. The purpose of this manual is to give sub-recipients an outline of the financial and reporting requirements and responsibilities involved with this award. If you have any questions or need more clarification, contact any IDJC staff member listed below.

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INTERNET ACCESS

For funding opportunities, general information, and electronic copies of forms and manuals, visit the Idaho Department of Juvenile Corrections website at www.idjc.idaho.gov and click on “Grant Funds” listed on the “Community-Based Funds” tab near the top of the page

IMPORTANT DATES

~ PROJECT START DATE ~

All activities and expenditures are authorized to begin on July 1.

~ REPORT DUE DATES ~

Quarterly Financial and Progress Reports:

- **OCTOBER 31** – for quarter ending 9/30
- **JANUARY 31** – for quarter ending 12/31
- **APRIL 30** – for quarter ending 3/31
- **JULY 31** – for quarter ending 6/30

~ PROJECT END DATE ~

All activities and expenditures must end by June 30.

~ CLOSEOUT DOCUMENTS DUE DATE ~

Documents are due by July 30.

LOBBYING

All recipients and sub-recipients must comply with the provisions of the government-wide Common Rule on Restrictions on Lobbying, as appropriate.

In addition, the lobbying cost prohibition applicable to all recipients of funding includes the following. *No funds may be used for the purpose of*:

1. Attempting to influence the outcome of any Federal, State or local election, referendum, initiative or similar procedure, through in-kind or cash contributions, endorsements, publicity, or similar activity;

2. Establishing, administering, contributing to, or paying for the expenses of political party, campaign, political action committee, or other organization established for the purpose of influencing the outcome of elections;

3. Attempting to influence: (a) the introduction of Federal or State legislation; or (b) the enactment or modification of any pending Federal or State legislation through communication with any member or employee of the Congress or State legislature (including efforts to influence State or local officials to engage in similar lobbying activity), or with any government official or employee in connection with a decision to sign or veto enrolled legislation;

4. Publicity or propaganda purposes designed to support or defeat legislation pending before legislative bodies;

5. Paying, directly or indirectly, for any personal service, advertisement, telegram, telephone, letter, printed or written matter, or other device, intended or designed to influence in any manner a member of Congress or of a State legislature, to favor or oppose, by vote or otherwise, any legislation or appropriation by either Congress or a State legislature, whether before or after the introduction of any bill on resolution proposing such legislation or appropriation;

6. Engaging in legislative liaison activities, including attendance at legislative sessions or committee hearings, gathering information regarding legislation, and analyzing the effect of legislation, when such activities are carried out in support of or in knowing preparation for an effort to engage in unallowable lobbying; or

7. Paying a publicity expert.

The Anti-Lobbying Act, 18 U.S.C. 1913 recently was amended to expand significantly the restrictions on use of appropriated funding for lobbying. This expansion also makes the anti-lobbying restrictions enforceable via large civil penalties, with civil fines between $10,000 and $100,000 per each individual occurrence of lobbying activity. These restrictions are in addition to the anti-lobbying and lobbying disclosure restrictions imposed by 31 U.S.C. 1352.

FUNDRAISING

Costs of organized fund raising, including financial campaigns, endowment drives, solicitations of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contributions, may not be charged either as direct or indirect costs against the award. Neither the salary of persons engaged in such activities now indirect costs associated with those salaries may be charged to the award, except insofar as such persons perform other funding-related activities.

An organization may accept donations (i.e., goods, space, services) as long as the value of the donations is not charged as a direct or indirect cost to the award.

A recipient may also expend funds, in accordance with approved award terms, to seek future funding sources to "institutionalize" the project, but not for the purpose of raising funds to finance related or complementary project activities.

Nothing in this section should be read to prohibit a recipient from engaging in fund raising activities as long as such activities are not financed by Federal or non-Federal award funds.

CIVIL RIGHTS GUIDELINES

Sub-recipients must comply (and will require any subgrantees or contractors to comply) with any Federal nondiscrimination requirements, which may include:

- Omnibus Crime Control and Safe Streets Act (Safe Streets Act) of 1968 (42 U.S.C. § 3789d);
- The Victims of Crime Act (42 U.S.C. § 10604 (e));
- The Juvenile Justice and Delinquency Prevention Act of 2002 (42 U.S.C. § 5672 (b));
- The Civil Rights Act of 1964 (42 U.S.C. § 2000d);
- The Rehabilitation Act of 1973 (29 U.S.C. § 794);
- The Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34);
- The Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86);
- The Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07);
- 28 C.F.R pt. 35 (DOJ Regulations–Nondiscrimination on the Basis of Disability in State and Local Government Services);
- 28 C.F.R. pt. 42 (DOJ Regulations–Nondiscrimination; Equal Employment Opportunity; Policies and Procedures);
- Ex. Order 13279 (equal protection of the laws for faith-based and community organizations); and
- 28 C.F.R. pt. 38 (DOJ Regulation –Equal Treatment for Faith-Based Organizations).

Ensuring Access to Federally Assisted Programs

As you know, Federal laws prohibit recipients of financial assistance from discriminating on the basis of race, color, national origin, religion, sex, or disability in funded programs or activities, not only in respect to employment practices but also in the delivery of services or benefits. Federal law also prohibits funded programs or activities from discriminating on the basis of age in the delivery of services or benefits.

Providing Services to Limited English Proficiency Individuals
As clarified by Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination on the basis of Limited English proficiency (LEP). To ensure compliance with the Safe Streets Act and Title VI of the Civil Rights Act of 1964, recipients of Federal financial assistance must take reasonable steps to provide meaningful access to their programs and activities for LEP persons. Meaningful access may entail providing language assistance services, including oral and written translation, where necessary. Recipient is encouraged to consider the need for language services for LEP persons served or encountered both in developing your budgets and in conducting your activities. For more information on the civil rights responsibilities that recipients have in providing language services to LEP individuals, please see the website at http://www.lep.gov.

Ensuring Equal Treatment for Faith-Based Organizations
DOJ has published a regulation specifically pertaining to the funding of faith-based organizations. In general, the regulation, Participation in Justice Department Programs by Religious Organizations; Providing for Equal Treatment of all Justice Department Program Participants, and known as the Equal Treatment Regulation, 28 C.F.R. part 38, requires State Administering Agencies to treat these organizations the same as any other applicant or recipient. The regulation prohibits State Administering Agencies from making award or grant administration decisions on the basis of an organization's religious character or affiliation, religious name, or the religious composition of its board of directors. The regulation also prohibits faith-based organizations from using financial assistance from DOJ to fund inherently religious activities. While faith-based organizations can engage in non-funded inherently religious activities, they must be held separately from the DOJ funded program, and customers or beneficiaries cannot be compelled to participate in them. The Equal Treatment Regulation also makes clear that organizations participating in programs funded by DOJ are not permitted to discriminate in the provision of services on the basis of a beneficiary's religion. For more information on the regulation, please see OCR's website at http://www.ojp.usdoj.gov/ocr/etfbo.htm.

State Administering Agencies and faith-based organizations should also note that the Safe Streets Act, as amended; the Victims of Crime Act, as amended; and the Juvenile Justice and Delinquency Prevention Act, as amended, contain prohibitions against discrimination on the basis of religion in employment. Despite these nondiscrimination provisions, DOJ has concluded that the Religious Freedom Restoration Act (RFRA) is reasonably construed, on a case-by-case basis, to require that its funding agencies permit faith-based organizations applying for funding under the applicable program statutes both to receive DOJ funds and to continue considering religion when hiring staff, even if the statute that authorizes the funding program generally forbids considering religion in employment decisions by grantees. Questions about the regulation or the application of RFRA to the statutes that prohibit discrimination in employment may be directed to OCR.

Enforcing Civil Rights Laws
All recipients of financial assistance, regardless of the particular funding source, the amount of the grant award, or the number of employees in the workforce, are subject to the prohibitions against unlawful discrimination. Accordingly, OCR investigates recipients that are the subject of discrimination complaints from both individuals and groups. In addition, based on regulatory criteria, OCR selects a number of recipients each year for compliance reviews, which are audits that require recipients to submit data showing that they are providing services equitably to all segments of their service population and that their employment practices meet equal employment opportunity standards.

Public Notice
Recipients will inform the public and subcontractors of affected persons' rights to file a complaint of discrimination with OCR for investigation.

Equal Employment Opportunity Requirements
In addition to these general prohibitions, an organization which is a recipient of financial assistance subject to the nondiscrimination provisions of the Safe Streets Act or other Federal grant program requirements must meet two additional requirements: (1) complying with Federal regulations pertaining to the development of an Equal Employment Opportunity Plan (EEOP), 28 C.F.R. § 42.301.308, and (2) submitting to OCR Findings of Discrimination [see 28 C.F.R. §§ 42.205(5) or 31.202(5)].

1) Meeting the EEOP Requirement
Recipients will provide a certification to OCR and IDJC that it has a current EEOP on file, if required to maintain one.

For recipients of grant funds from the IDJC, the following chart shows at a glance the responsibilities a recipient has in complying with the federal regulations pertaining to the EEOP requirement:

What is the recipient type?	What is the award amount?	What is the number of employees?	Does the recipient need to develop an EEOP?	Does the recipient need to submit a Certification Form to OCR?	Must the recipient submit an EEOP to OCR?
Nonprofit, Indian Tribe, Medical or Education Institution	Does not matter	Does not matter	NO	YES (Section A)	NO
State or local government and private entity	Less than $25,000	Does not matter	NO	YES (Section A)	NO
State or local government and private entity	Does not matter	Less than 50 employees	NO	YES (Section A)	NO
State or local government and private entity	$25,000 or more, but less than $500,000, for an individual grant	50 or more employees	YES	YES (Section B) Certifying that the recipient has created an EEOP and is maintaining it on file in a designated office for review by employees, applicants, OCR, or a state administrative agency	NO
State or local government and private entity	$500,000 or more for an individual grant	50 or more employees	YES	NO	YES

For assistance in developing an EEOP, please consult OCR's website at http://www.ojp.usdoj.gov/ocr/eeop.htm. You may also request technical assistance from OCR's equal employment assistant by dialing (202) 616-3208.

2) Submitting Findings of Discrimination

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing, on the ground of race, color, religion, national origin, sex, or disability against a recipient of funds, the recipient will forward a copy of the finding to OCR, OJP and the IDJC.

Retaliation

Recipients shall not retaliate against individuals for taking action or participating in action to secure rights protected by applicable laws.

Identification of Civil Rights Representative

Recipients must identify the designated civil rights contact person who has lead responsibility in insuring that all applicable civil rights requirements are met. This person shall act as liaison for all civil rights matters with IDJC.

Discrimination Complaint Procedures

Employees and beneficiaries of programs should follow the complaint procedures of the recipient organization unless circumstances exist that make reporting to the recipient organization inappropriate. If reporting to the recipient organization is inappropriate, the reporting party should direct the complaint to the Idaho Human Rights Commission (IHRC) and/or the Equal Employment Opportunity Commission (EEOC), as necessary. If a reporting party needs assistance filing a complaint with the IHRC or the EEOC, IDJC will assist, to the extent necessary, with referring the reporting party to the IHRC and/or the EEOC.

Ensuring the Compliance of Sub-recipients

IDJC is responsible for monitoring sub-recipients for compliance with applicable Federal civil rights laws, including the requirements pertaining to developing and submitting an EEOP, reporting Findings of Discrimination, and providing language services to LEP persons.

Training and Technical Assistance

Recipients are encouraged to contact OCR for training and technical assistance in fulfilling your civil rights responsibilities as a recipient of Federal funding. If you have questions about these obligations, please call George J. Mazza, Senior Counsel within OCR, at (202) 307-0690, or visit the website at http://www.ojp.usdoj.gov/ocr/.

COMMON TERMS

Idaho Department of Juvenile Corrections – the direct recipient agency for Office of Juvenile Justice and Delinquency Prevention funds, and serves as staff to the Idaho Juvenile Justice Commission.

Grant – a contractual agreement between the grantor and sub-recipient whereby the Grantor provides funds to the sub-recipient to carry out specified programs, services or activities for the treatment and prevention of juvenile delinquency.

Idaho Juvenile Justice Commission – a group designated by the Governor to serve as his advisory board for the administration of Juvenile Justice and Delinquency Prevention grant funds.

Juvenile Justice and Delinquency Prevention Act – Federal Act of 1974, which created the JJDP Grant program to qualified states and includes amendments of 1976, 1977, 1980, 1984, 1992 and 2002.

Juvenile Justice and Delinquency Prevention Program – any program or activity related to juvenile delinquency prevention, control, diversion, treatment, rehabilitation, planning, education, training, and research, including drug and alcohol abuse programs; the improvement of the juvenile justice system; and any program or activity to help prevent juvenile delinquency.

Millennium Fund – The Idaho Millennium Fund was established as an endowment fund to receive, invest, and disburse funds that the State of Idaho is receiving as a result of the master settlement agreement reached with tobacco companies. The money is used to help prevent underage tobacco use and to help educate about the dangers associated with tobacco use.

Millennium Fund Committee – The Joint Idaho Millennium Fund Committee consists of ten members–five from the Senate and five from the House of Representatives. It solicits applications for funding from the Idaho Millennium Income Fund and meets to hear testimony. The committee has the power and duty to evaluate the actual and potential success of programs funded with moneys from the income fund and to present recommendations annually to the Legislature.

Recipient – the Idaho Department of Juvenile Corrections, which receives federal financial assistance directly from a federal agency.

Sub-recipient – an individual, agency and/or organization that receives federal financial assistance from the direct recipient. This may include entities receiving funds as a result of block or formula grant awards.

Supplanting – to deliberately reduce State or local funds because of the existence of Federal funds. Example: A unit of government has an appropriated line item in their budget. An application is written and awarded to perform the duties defined in the appropriated line item. The appropriated funds are then used for something entirely different.

FISCAL

FISCAL RESPONSIBILITIES

Sub-recipients must establish and maintain fiscal control and procedures that assure available funds are properly disbursed. **Funds awarded may only be expended for activities and purposes set forth in the approved budget and within the approved project period.**

Commencement must begin within 60 days. If a project is not operational within 60 days of the starting date, the sub-recipient must report by letter to the IDJC the steps taken to initiate the project, reasons for delay, and expected starting date.

If a project is not operational within 90 days of the original starting date of the project period, the subrecipient must submit a second statement to the IDJC explaining the implementation delay. Upon receipt of the 90-day letter, the IDJC may cancel the project and redistribute the funds to other project areas. The IDJC may also, where extenuating circumstances warrant, extend the implementation date of the project past the 90-day period. When this occurs, the appropriate subrecipient files and records must indicate the extension.

Project funds must be obligated before the project period end date and paid within 30 days after this date. Obligated funds are those for which goods or services have been received but not disbursed.

A. PAYMENTS

Payments will be made on a reimbursement basis according to the allowable expenditures made by the sub-recipient. Sub-recipients must submit a ***Request for ML Reimbursement*** form with all source documents attached in order to receive payment. Source documents include invoices, receipts, timesheets, payroll reports, expenditure reports, etc.

B. FINANCIAL OFFICER

This person will be responsible for fiscal matters relating to the project and in ultimate charge of accounting, management of funds, verification of expenditures, and project financial reports.

C. PROJECT DIRECTOR

This individual will be in direct operational charge of the project. The Project Director should be a person who combines knowledge and experience in the project area with ability in administration and supervision of personnel. The Project Director shares responsibility with the Financial Officer for seeing all expenditures are within the approved budget.

The IDJC must be notified by a ***ML Project Adjustment Request*** of any changes in the Financial Officer or the Project Director. If new personnel are hired, a ***ML Project Adjustment Request*** must be submitted with the resume, contact phone number, fax, and e-mail address of the new personnel.

D. ACCOUNTING RECORDS

The purpose of this section is to establish minimum requirements for fiscal control and offer guidance for establishing and maintaining a suitable project accounting system.

The Financial Officer is free to use any established accounting system if that system meets the following criteria:

1. Project documentation for expenditures and receipts must be separate from other funding.

2. Receipts should be classified by source, i.e., Idaho Department of Juvenile Corrections, etc.

3. Expenditures should be classified by their respective budget areas (e.g. Personnel, Consultant/Contract, Travel, Other Costs), as included in the grant application.

4. Entries in the accounting records should refer to subsidiary records and/or documentation that support the entry, which can be easily located.

5. Each project should be accounted for separately. Continuation projects are separate funds and should be accounted for as such. Funds from one project cannot be carried over to another. All records should reflect the project number.

6. The accounting system must provide adequate information for prompt and proper submission of financial reports. The system should be integrated with adequate internal controls to promote operational efficiency and encourage prescribed management policies.

7. All records will be maintained for three (3) years after approval of an audit. The three year retention period starts from the date of the submission of the closure of the single audit report, which covers the grant period, or until resolution of other litigation, audit or other actions involving records, whichever is later. The IDJC is to receive a copy of the organization's audit reflecting the project period.

E. SUPPLIES AND OPERATING EXPENSES

Receipts or invoices are required for all expenses. These invoices, purchase orders, and receipts will validate that funds were used according to approved activities. The IDJC will not reimburse for expenditures not specifically listed in the budget or are not within the project period. Receipts or invoices should be approved by the Project Director and maintained for the following items:

1. Supplies
2. Telephone (itemized bill of actual costs for projects sharing phones within an entity)
3. Duplicating costs (when sharing machine, bill should show number of copies times rate charged)
4. Rent
5. All other operating expenses approved in the budget

Financial controls should exist to insure duplicate payments are not made. Payments should not be made unless there is evidence that goods or services have already been received.

F. UNALLOWABLE COSTS

The following are examples of costs that are unallowable with grant funds:

1. Bad debts
2. Contingencies
3. Fund Raising
4. Conference / Workshop Expenses
    a. Entertainment (movies, bar tabs, plays, site seeing, etc.)
    b. Personal expenses (hygiene items, laundry charges, magazines, car rentals, tips, etc.)
5. Fines and penalties
6. Lobbying or Political Contributions
7. Interest and other financial costs
8. Prior obligations
9. Out-of-state travel (unless part of approved application)
10. Legislative expenses
11. Under-recovery of costs under project agreements
12. Land Acquisition
13. Furniture, fax machine, computers, printers, and other equipment unless approved by IDJC
14. Refreshments, awards, prizes, novelty items, posters, etc., unless specifically authorized

G. PROCUREMENT OF GOODS OR SERVICES

Sub-recipients can use their own procurement procedures which reflect applicable state and local laws and regulations. According to the Idaho Division of Purchasing Rules (IDAPA 38.05.01) and definitions and dollar limits outlined in Idaho Code §67-5718, the following criteria pertain to procurement of goods and services with sub-grant funds:

1. Purchases of goods or services, which cost less than $10,000 singly, or in aggregate, require no competitive bidding.
2. Purchases of at least $10,000 but less than $50,000 require a minimum of three (3) competitive bids. Bids may be verbal or written, but must be documented. The lowest responsible bid must be accepted. Bid information must include bid amount, date of bid, vendor name, and services or goods to be provided.
3. Sole source or non-competitive bidding for purchases of goods or services less than $50,000 requires sub-recipient to address the items in Section H, SOLE SOURCE JUSTIFICATION.
4. Contracting for Professional Services or Consultants less than $50,000 and not exceeding one year may be acquired without competitive bidding.

5. Contracting for Professional Services or Consultants exceeding $50,000 requires a formal and competitive job announcement and hiring procedure.

H. SOLE SOURCE JUSTIFICATION

A justification must be submitted to IDJC for prior approval of sole source contracts. IDJC must seek and receive permission in writing from the Idaho Division of Purchasing to proceed with a Sole Source contract. Justification should include a brief description of the program, why the contract is necessary, and why it is necessary to contract non-competitively. Include the following:

1. Expertise of contractor
2. Management
3. Responsiveness
4. Knowledge of program
5. Experience of personnel
6. When contractual coverage is required and why
7. Impact on program if dates are not met
8. How long it would take another contractor to reach the same level of competence (equate to dollars)
9. Uniqueness of contractor's ability
10. Other points that should be covered to "sell the case"
11. A declaration that this action is in the best interest of the agency and IDJC review and endorsement

I. PERSONNEL COSTS

Time Sheet Documentation

Accurate time and attendance records must be maintained on all personnel whose salary is charged to the project. These records must contain the following information:

1. Time period covered
2. Employee's name
3. Position title
4. Hours and activities charged to the project for employees who are paid from more than one funding source must be documented and tracked separately from other non-project funded work responsibilities
5. Hourly rate of pay
6. Activity logs documenting the job-related activities of the project personnel (these should be kept on file as proof the project is performing its stated tasks)
7. Employee's signature and date of signature

8. Project Director's or Supervisor's signature
9. Project number

Personnel Policies and Procedures

Personnel policies and procedures should contain:

1. Written job descriptions
2. Work hours
3. Holidays, vacation, sick leave
4. Overtime pay and compensatory time
5. Termination procedures

***Note**:* Employees working on a project must ensure that dual compensation is not involved, e.g., the individual may not receive compensation from both their regular employer and the sub-recipient for work performed during a single period of time even though the services performed benefit the employer and the project.

J. PROFESSIONAL SERVICES (Consultants)

Expenditures must be supported in the same manner as the supplies and operating expenses. The maximum daily rate for consultants and specialists cannot exceed $650 per day or $81.25 per hour with grant funding. The sub-recipient must incur costs exceeding this rate. These rates may apply to preparation, evaluation and travel time, in addition to actual performance.

Daily Records

Adequate daily records need to be maintained to prove the contractor has, in fact, performed the services. The records should contain the following information:

1. Dates and hours worked on project
2. Services performed
3. Records of actual supplies and operating supplies included in the contract

Contracts

A written contract should be in the file for all professional services. All contracts for services should include at least the following provisions:

1. The contracting parties
2. Statement of work expressed in clear, concise terms for tasks to be accomplished
    a. The specific duties of the contractor should be stated in such a way that they know what is required and to permit the sub-recipient to determine the requirements have been met before making payment.
    b. The tasks, when accomplished, should produce results consistent with the project objectives.

c. Sentences should be written so there is no question of whether the contractor is to be obligated, e.g., "the contractor will do this work" not "this work will be required".

d. There should be dates for key services the contractor is to perform or deliver. If elapsed time is used, calendar days or workdays should be specified.

e. Persons or committees who approve reports or accomplishments should be specific and part of the contract payment should be contingent upon that approval.

f. Documentation for billing purposes should be clearly explained.

g. Avoid inference concerning a requirement and eliminate extraneous material.

h. The rates of payments should be specified and determined in accordance with IDJC guidelines which include:

- The maximum daily rate for consultants and specialists will not exceed $81.25 per hour or $650 per day. These rates may apply to preparation, evaluation and travel time, in addition to actual performance.
- Compensation is reasonable and consistent with that paid for similar work.
- Contractor does not receive dual compensation.
- Transportation and subsistence costs for travel cannot exceed State travel regulations.
- Contracts with non-government organizations will insure that the fixed fee or profit allowance does not exceed 10 percent of the total estimated costs.

3. Contract Terminations

Contracts in excess of $1,000 must contain suitable provisions for termination by the sub-recipient, including the manner in which it will be effected and the basis for settlement.

- Termination for default in performance; or
- Termination for discontinuance of funds

4. Compensation and method of payment

5. Access to Records

All contracts will include a provision to the effect that the sub-recipient, the State of Idaho, and the IDJC (or any of their duly authorized representatives) will have access for purpose of audit and examination to any records pertinent to the project.

6. Patents, Data and Copyrights

The sub-recipient, the State of Idaho, and the IDJC will have irrevocable, non-exclusive royalty (free license) to any invention and to reproduce, publish and use any materials which are produced under this contract, in whole or in part, and authorize others to do so.

7. Equal Employment Opportunity

For contracts in excess of $10,000, each contractor or sub-contractor will be required to have an affirmative action plan.

K. EQUIPMENT

Equipment acquired under an award shall be used and managed to ensure that the equipment is used for juvenile justice purposes. Equipment is defined as any item that costs more than $5,000 and/or has a life expectancy of more than one (1) year. Other items to be inventoried include any items of $2,000 or more or are particularly vulnerable to loss, such as Alco-sensors. *All technical equipment such as laptops, CPUs, PDAs, monitors, and printers, etc., must be included in the inventory process.*

1. Equipment must be used by the sub-recipient in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by grant funds. When no longer needed for the original program or project, the equipment may be used in other activities currently or previously supported by a Federal Agency.

2. The sub-recipient shall also make equipment available for use on other projects or programs currently or previously supported by the grant funds, providing such use does not interfere with the work on the projects or programs for which it was originally acquired. First preference for other use shall be given to other programs or projects supported by the awarding agency.

3. Notwithstanding program income, the sub-recipients shall not use equipment acquired with funds to provide services for a fee to compete unfairly with private companies that provide equivalent services, unless specifically permitted.

4. When acquiring replacement equipment, sub-recipients may use the equipment to be replaced as a trade-in or sell the equipment and use the proceeds to offset the cost of replacement equipment, subject to the written approval of the awarding agency.

L. AUDIT REQUIREMENTS AND THRESHOLDS

1. Sub-recipients should have annual audits conducted.

2. Audit report copies must be submitted to the IDJC not later than nine (9) months following the end of the sub-recipient's fiscal year.

3. Copies of the audit resolution by sub-recipient management must be included with the audit copy to IDJC.

N. MONITORING

Monitoring activities conducted by the IDJC may include an on-site visit to each program during the project period to monitor the performance-supported activities. Site visits will:

1. Determine progress made toward achieving project objectives.
2. Determine compliance with terms, conditions, and purpose of the project.
3. Identify technical assistance needs.
4. Provide guidance of future design or funding or similar projects.

PERFORMANCE MEASUREMENTS

Grantees will be required to submit the ML fund quarterly report as well as participant data, including the GAIN-SS, as per the grant announcement. See reporting forms section of manual.

GRANT PAYMENTS

REIMBURSEMENT REQUESTS

The sub-recipient will use a ***ML Reimbursement Request Form*** when requesting cash. The sub-recipient must submit a copy of all expenditure invoices or vouchers and time sheets associated with the period covered on the ***ML Reimbursement Request Form***. The form has a summary section to insure that expenditures are in order. IDJC operates strictly on a reimbursement only basis – no cash advances will be honored. ***Reimbursement requests will not be processed unless quarterly Financial and Progress Reports are current***.

- ***DOCUMENTATION***

1. Signature of Project Director and Financial Officer is provided.
2. Project number is listed.
3. Summary of attached invoices equals amount of request.
4. Invoices and receipts are within grant timeline.
5. Expenditures are listed in the budget.
6. Invoices and receipts provide a check number to avoid duplicate payments.
7. Timesheets or payroll summaries are included, if applicable.

- ***UNALLOWABLE COSTS***

The following costs are unallowable with grant funds:

1. Bad debts
2. Contingencies
3. Fundraising
4. Conference / workshop expenses

a. Entertainment (movies, bar tabs, plays, sightseeing, etc.)
b. Personal expenses (hygiene items, laundry charges, magazines, car rentals, tips, etc.)

5. Fines and penalties
6. Lobbying or political contributions
7. Interest and other financial costs
8. Prior obligations
9. Out-of-state travel (unless part of approved application)
10. Legislative expenses
11. Under-recovery of costs under project agreements
12. Land acquisition
13. Furniture, fax machine, computers, printers, and other equipment, unless approved by IDJC
14. Refreshments, awards, prizes, novelty items, posters, etc., unless specifically authorized by funding announcement

- ***COSTS REQUIRING PRIOR APPROVAL***

1. Out-of-state travel
2. Training (unless part of approved application)
3. Deviations from approved budget

- ***ELECTRONIC DEPOSITS***

Recipients may receive reimbursements via electronic funds transfer (EFT) from the State of Idaho directly to their bank account. If EFT payment is selected, payments requested from other State of Idaho agencies will also be electronic. To utilize the EFT payment method, complete the Authorization for Electronic Deposit and W-9 form on the following page. Return the form, along with a voided check for bank verification, to IDJC. It takes approximately 14-21 days to become effective.

- ***REIMBURSEMENT REQUESTS AND FISCAL YEAR END***

Recipients may request reimbursements monthly or quarterly throughout the project period. These are state funds and all reimbursement requests for grant budget approved expenditures through June 1st must be received no later than June 15th. Any grant budget approved expenditures in June must be received no later than July 15th.

State of Idaho

700 West State Street, P.O. Box 83720
Boise, ID 83720-0011
Combined Substitute W9/Direct Deposit Authorization Form

Agency use only:
Agency number:_____
Contact name:_____
Contact Phone Number_____

Part I - Substitute W-9 Tax Identification:

Name:_____

Complete if you are a SOLE PROPIETOR or SINGLE-OWNER LLC

Required: Personal name of owner of the business _____

Optional: Business name if different from above:_____

Enter your Tax Identification Number in the appropriate box.
For individuals, this is your social security number (SSN). For other entities, it is your employer identification number (EIN).

Social Security Number	OR	Employer Identification Number
___ ___ ___-___ ___-___ ___ ___ ___		___ ___ ___-___ ___-___ ___ ___ ___

Check appropriate box: ☐ **Individual/ Sole proprietor** ☐ **Corporation** ☐ **Partnership** ☐ **Other (explain)**_____

Exemption: If exempt from Form 1099 reporting, explain exemption here:

Signature: I am a U. S. person (including a U. S. resident alien).

Person completing this form: _____ Title: _____

Signature: _____ Date: _____

If address for payments is different, please list payment remit address below:

_____

_____

Tax correspondence address: _____

City: _____ State: _____ ZIP: _____

Phone: ( ) _____

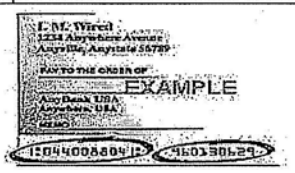
Part II - Direct Deposit Authorization (Optional).

To receive payments electronically, complete this section and **attach a voided check (not a deposit slip) or bank verification** of your checking or savings account number.

Request type	New ☐	Change ☐	Cancel ☐

Accountholder Name/Title (Title required if company account)

Routing Number	Account Number



Routing Number: Is nine digits
Account Number: can vary in length

Account Type (Please check the appropriate box)		C – Checking Account
		S – Savings Account

I hereby authorize and request the Idaho State Controllers Office (SCO) and the Idaho State Treasurers Office (STO) to initiate credit entries for vendor payments to the account indicated above. I agree to abide by the National Automated Clearing House (NACHA) rules with regard to these entries. Pursuant to the NACHA rules, the SCO and STO may initiate a reversing entry to recall a duplicate or erroneous entry that they previously initiated. I understand that, if a reversal action is required, the SCO will notify the office identified above in Part I of the error and the reason for reversal.

This authority will continue until such time as SCO and STO have had a reasonable opportunity to act upon written notice to terminate or change the direct deposit service initiated herein.

Signature of Authorized signer on account	Print Name Here	Sign Here

NOTE: Invalid account information will be rejected by the vendor's financial institution and generate a notice of change which is routed through the NACHA network to the STO. A notice of change will result in this request being voided and any future payments being made by Idaho State Warrant.

Part III – Remittance Advice on the Web.

To access payment information on the Internet, complete this portion of the form and provide a phone number in Part I. Additional information can be found on our website: http://www.sco.idaho.gov. Initial login instructions will be mailed to the payment address provided in Part I.

I want to view my remittance advices on the Web. Check one.	Yes-One	Get payment information for this location only by using the State Controllers Office Web Remittance Advice Application.
	Yes-All	Get payment information for all of your locations by using the State Controllers Office Web Remittance Advice Application.

Instructions - Part I

The State of Idaho is about to pay you an amount that may be reported to the **Internal Revenue Service** (IRS). If the amount is reportable to the IRS, they will match this amount to your tax return. In order to avoid additional IRS scrutiny, we must provide the IRS with your name and either your Social Security Number or your Employer Identification Number. The name we need is the **name that you use on your tax returns** related to this payment. We are required by law to obtain this information from you.

Exemption: If you are exempt from backup withholding, indicate the reason why in the Exemption box, and we will not send you a Form 1099. For additional information on exempt status, please review the full IRS Form W-9 Instructions found on the IRS website at IRS.gov.

U. S. Person: This form may be used only by a U. S. person, including a resident alien. Foreign persons should furnish us with the appropriate Form W-8.

Penalties: Your failure to provide a correct name and Taxpayer Identification Number will delay the issuance of your payment and may subject you to a $50 penalty imposed by the IRS under section 6723. If you make a false statement with no reasonable basis that results in no backup withholding, you could be subject to a $500 civil penalty. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Confidentiality: If we disclose or use your Taxpayer Identification Number in violation of Federal law, we may be subject to civil and criminal penalties.

Privacy Act Notice
You must provide your TIN whether or not you are required to file a tax return. If you do not provide your TIN, certain penalties may apply. Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or Archer MSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal non-tax criminal laws and to combat terrorism.

Instructions - Part II

Complete this section only if you wish to receive future payments by direct deposit or electronic funds transfer through the ACH network. Attach a voided check (not a deposit slip) or a bank verification of your checking or savings account number. Copies of checks cannot be accepted. The routing number is normally the first group of nine digits on the bottom of your check. The account number is of varying length and is normally the next group of digits on the bottom of your check. Please see the illustration in Part II for a sample of where these numbers can be found.

Instructions – Part III

The Idaho State Controllers Office now offers payment information on the Internet. Information found on the regular remittance advice can be accessed through a secure site at http://www.sco.idaho.gov. If you would like to take advantage of this service, complete Part III of the form. When deciding to participate in this program, you have the option of viewing payment information for all of your locations associated with the Taxpayer Identification Number provided in Part I or just the location or address provided in Part I. You will receive initial login instructions at the address provided in Part I. If you provided both a tax address and a payment address, the instructions will be sent to your payment address.

Approved _____

Date _____

REQUEST FOR ML REIMBURSEMENT

(ALL FUND REQUESTS MUST BE PRESENTED ON THIS FORM)

Sub-recipient:_____

Project No:_____

Project Title:_____

Funds are hereby requested in the amount of $ _____ for the period of _____, 20_____.

I hereby certify that this amount is documented by the attached expenditure copies.

Signed:

_____

FINANCIAL OFFICER **PROJECT DIRECTOR**

Date of Request: _____

SUMMARY OF ATTACHED COPIES (must equal amount of request):

DATE PAID	PAYEE(S) (Combine payees if more than one in a category)	$ AMOUNT PAID	CATEGORY
			PERSONNEL
			CONSULTANT
			TRAVEL
			EQUIPMENT
			OTHER

FOR OFFICE USE ONLY
Draw Number:
Grant Coding:
Fiscal Reviewer:
Fiscal Release & Date:

MAIL TO:

Dept. of Juvenile Corrections
Grants Section
954 West Jefferson
PO Box 83720
Boise, ID 83720-0285

PROJECT ADJUSTMENT REQUEST

A ***ML Project Adjustment Request*** should be submitted any time there is a change in the Project Director, Fiscal Officer, a change in the scope of the project, or financial change of more than five percent (5%) of the total project budget. (See "*Budget Revision"* below for further explanation). Any changes to an approved grant-funded program **must be approved in advance by IDJC**. Expenditures prior to approved changes may be disallowed. Sub-recipients should use the ***ML Project Adjustment Request*** form to request budgetary or programmatic changes as follows:

PROGRAM STAFF

The IDJC must be notified by a ***ML Project Adjustment Request*** of any changes in the Financial Officer or the Project Director. If new personnel are hired, resumes, addresses, phone numbers, and e-mail information should accompany the ***ML Project Adjustment Request***. **The project adjustment request should be filed no later than 30 days from change of director or officer.**

BUDGET REVISION

If an approved budget item needs to be changed (increase OR decrease), the sub-recipient must secure prior written approval from IDJC for any change to a budget category that exceeds five percent (5%) of the approved total project budget. Movement of dollars between approved budget categories is allowed up to five percent (5%) of the total budget cost (total award amount) as last approved by the awarding agency provided there is no change in project scope. When the collective changes exceed five percent (5%) of the total project, prior approval from the awarding agency is required. If the change is five percent (5%) or less, IDJC must be notified in writing prior to the change.

PROGRAM MODIFICATION

Changes to the approved program design must be requested prior to implementation. The modifications cannot change the scope of the project originally approved by IDJC.

PROJECT EXTENSION REQUEST

IDJC grant recipients may be awarded an extension in response to circumstances out of their control provided all the extension criteria below are met at the time of the request. Generally, only one extension per award will be permitted.

EXTENSION CRITERIA:

- **Time Frame** – Requests to extend a project period must be received at least 45 days prior to the close of the project. A waiver may be considered in the event emergent issues arise in the final period of the project.
- **Reports** – All reports must be current, on file and approved by IDJC.
- **Extraordinary Circumstances** – A narrative justification must be submitted with the extension request providing details justifying the extraordinary circumstances that require the proposed extension.
- **Format** – Extension requests must be submitted in writing on a ***ML Project Adjustment Request*** form signed by the Project Director before submitting to IDJC for determination.
- **Approval** – Action will be taken on extension requests within 15 business days.
- **Retroactive extensions** will not be considered.

EXTENSION REQUESTS MUST INCLUDE:

- The specific **amount** of funds requested for reallocation
- The **reason** for the proposed adjustment needed
- A **description** of how the shift will assist in achieving goals and objectives

ML PROJECT ADJUSTMENT REQUEST

Sub-recipient:_____

requests a change in Project No._____, titled _____

_____, as follows:

BUDGET: ☐ NO CHANGE ☐ CHANGE AS INDICATED BELOW

CATEGORY	ORIGINAL AMOUNT	CHANGE +/-	REVISED BUDGET
Personnel	_____	_____	_____
Consultants	_____	_____	_____
Travel	_____	_____	_____
Other	_____	_____	_____
Equipment	_____	_____	_____
TOTAL	_____	_____	_____

FUNDS CANNOT BE TRANSFERRED AND/OR SPENT IN BUDGET CATEGORY NOT PREVIOUSLY APPROVED

OTHER: Nature of other adjustments (activities, objectives, personnel, etc.):

☐ NO CHANGE ☐ CHANGE AS INDICATED BELOW:

This *ML Project Adjustment Request* is part of and subject to all conditions contained in the original project award as approved by the Idaho Department of Juvenile Corrections.

Signed:_____

Title:_____

Date:_____

THIS SIDE TO BE COMPLETED BY SUB-RECIPIENT

☐ Approved by IDJC on _____

☐ Disapproved by IDJC on _____

Signed:_____

Date:_____

MAIL TO: Idaho Dept. of Juvenile Corrections
Grants Section
PO Box 83720
Boise ID 83720-0285

REPORTING FORMS

REPORTING REQUIREMENTS

Quarterly Financial and Performance Reports

Project Director must submit quarterly reports to IDJC. **The due dates are:**

- **OCTOBER 31** – for quarter ending 9/30
- **JANUARY 31** – for quarter ending 12/31
- **APRIL 30** – for quarter ending 3/31
- **JULY 31** – for quarter ending 6/30

Reimbursement requests will not be processed unless quarterly Financial and Progress Reports are current.

Quarterly Financial Report

Quarterly financial reports inform the staff about the rate at which the funds are being used. Irregularities may indicate the need for a budget revision or an extension of the project period and may also indicate program problems. If matching funds are required, they must be documented on this report. This report must be signed by the Financial Officer and Project Director and submitted to IDJC.

Quarterly Performance Report

This report should provide data on the Mandatory Output and Outcome Measures and the Discretionary Output and Outcome Measures chosen by the grantee. In addition, this report should provide a narrative, giving details of the data provided. The report allows IDJC staff to monitor the progress of the project and to offer assistance in problem areas. Measurable progress toward objectives must be included. The information required should be reported as completely and accurately as possible.

Reporting Checklist

This document is for sub-recipients to use as a tracking device for completed reports that are sent to IDJC.

Final Closeout Forms

Closeout documents are due 30 days after the end of the project period. See Area 6: *Closing Forms* for forms and instructions. Closeout documents include:

- *Notice of Project Completion*
- *Equipment Inventory*
- *Final Financial Report*
- *Summary Report & Performance Report*
- *Demographic Report*

REPORTING CHECKLIST

REQUEST FOR REIMBURSEMENT OF FUNDS

DATE MAILED	$ AMT REQUESTED	TOTAL REQ. TO DATE	PROJECT BALANCE	COMMENTS

FINANCIAL REPORTS COMPLETED

	DEC ☐	MAR ☐	JUN ☐	SEP ☐
Due	Jan. 31	Apr. 30	Jul. 31	Oct. 31
Date Mailed	_____	_____	_____	_____

PROGRESS REPORTS COMPLETED

	DEC ☐	MAR ☐	JUN ☐	SEP ☐
Due	Jan. 31	Apr. 30	Jul. 31	Oct. 31
Date Mailed	_____	_____	_____	_____

GRANT ADJUSTMENT FORMS SUBMITTED

DATE	CHANGE REQUESTED

Ack. Recpt. _____

Date _____

ML QUARTERLY FINANCIAL REPORT

SUB-RECIPIENT:_____	**PROJECT NO.**_____
ADDRESS:_____	**PROJECT AMOUNT: $**_____
TELEPHONE:_____	**PROJECT PERIOD:**_____

PROJECT TITLE:

REPORT FOR QUARTER ENDING: **DEC** ☐ **MAR** ☐ **JUN** ☐ **SEP** ☐ *Check if Final Report* ☐

DUE **Jan. 31** **Apr. 30** **Jul. 31** **Oct. 31**

NOTE: Requests for funds will be denied unless this report is completed and filed on time as required by the project manual.

I. **FUNDS EXPENDED:**

BUDGET CATEGORY	$ BUDGETED	PREVIOUSLY EXPENDED		SPENT THIS PERIOD		TOTAL SPENT TO DATE
Personnel	_____	_____	+	_____	=	_____
Consultants	_____	_____	+	_____	=	_____
Travel	_____	_____	+	_____	=	_____
Other	_____	_____	+	_____	=	_____
Equipment	_____	_____	+	_____	=	_____
TOTALS	_____	_____	+	_____	=	_____

II. **CERTIFICATION:** I HEREBY CERTIFY that this report represents actual receipts and expenditures of funds for the period covered and for the total project to date, all made in accordance with the approved budget for the above-named project.

Signed: _____ Title Financial Officer

Signed: _____ Title Project Director

Date Signed: _____

MAIL TO: Idaho Dept. of Juvenile Corrections
Grants Section
PO Box 83720
Boise, ID 83720-0285

MILLENNIUM FUND PROGRAM QUARTERLY REPORT

Program Summary

Program: _____ **Reporting Period:** _____

Email: _____ **Final Report:** Yes ○ No ◉

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Year to Date
	10/1-12/31	1/1-3/31	4/1-6/30	7/1--9/30	
PROGRAM OUTPUTS (Fill in as applicable)					
add/modify rows as necessary; below you will find examples					
# restorative justice facilitators trained					
# restorative conferences held					
# family group decision making meetings held					
# screens administered					
# pre-tests taken					
# post-tests taken					
# service learning projects completed					
# community service hours					
other (please specify)					

Narrative: (add page if needed)

☑ I have examined the information provided here and certify it is accurate. I am the signing authority for this grant.

Typed Signature

Date

Submit updates to IDJC quarterly

Attach file to an email message and send to:

maureenbrewer@boisestate.edu

MILLENNIUM FUND PROGRAM QUARTERLY REPORT	
Participant Data	
Reporting Period: INSERT Qtr	
PARTICIPANT INTAKE	**Example**
name or unique identifier	
race	
offense	
first time offense?	
if second or subsequent offense, indicate most serious previous offense	
prior or current child welfare involvement?	
referral source for current offense	
date of referral	
source of referral to Millennium Fund program	
date offered program	
accepted offer to participate in program?	
date entered program/program start date	
TOBACCO USE	
Are you currently a tobacco user? (If no, you are finished)	
How old were you the first time you ever used tobacco?	
What kind of tobacco do you use? (Check all that apply)	
cigarettes	
cigars	
pipes	
chewing tobacco or snuff	
dissolvable tobacco	
electronic or e-cigarettes	
hookah	
other (please specify)	
During the past 30 days, on how many days did you use tobacco?	
1-2 times per week	
3-4 times per week	
every day	
During the past 30 days, on the days you used tobacco, how many times a day did you use tobacco?	
once a day	
2-3 times throughout the day	
4 or more times throughout the day	
PROGRAM EXIT	
date completed program	
successful completion of program goals?	
date withdrew/failed program	
indicate reason for withdrawing/failing program	
referred to court after withdrawing from or failing program?	
admitted to detention at any point during program?	

CLOSING FORMS

PROJECT CLOSEOUT PROCEDURES

Final financial and closeout forms must be submitted within **30 days** of the project expiration date. Expenditure obligations should be paid prior to filing final reports. No new financial obligations will be allowed after the expiration of the project. Closeout documents include:

Project Completion Form

This report notifies IDJC that activities and expenditures associated with your grant award are completed and the grant is ready to close. Page two of this form includes an equipment inventory to document any equipment purchased with these grant funds. **Equipment is defined as having a purchase price of $5,000 or more and/or has a life expectancy of more than one (1) year.** Other items to be inventoried include any items of $2,000 or more **or** are particularly vulnerable to loss, such as Alco-sensors. In addition, all technical equipment such as laptops, CPUs, PDAs, monitors, and printers, etc. must be included in the inventory process.

Final Financial Report

Complete this form in the same manner as ***ML Quarterly Financial Reports***. Ensure that any necessary match requirements are detailed (if required by the funding stream) and that all expenditures during the grant award period are included. This form should directly correspond to the expenditures listed on the Project Completion Form. *Both the Financial Officer and the Project Director must sign to certify this report.*

Summary Report and Demographic Report

This report should include a detailed analysis of the impacts of the project with a focus on program objectives and outcomes. The report must contain quantitative data regarding the effectiveness of the program. You should demonstrate:

- How the program met the identified needs
- How it impacted the juvenile justice system
- How you met the specific intentions of the grant type (i.e., Millennium Fund).

The ***ML Demographic Report*** is a summary of the number of youth participating in the project within various statistical categories and it is used to produce several other reports. Some youth may appear in more than one high-risk group.

Ack. Recpt. _____

Date _____

NOTICE OF ML PROJECT COMPLETION

SUB-RECIPIENT _____ **PROJECT NO.** _____

PROJECT TITLE _____

PROJECT PERIOD: From _____ **To** _____

TOTAL FUNDS EXPENDED $_____

1. All project activities have been completed? _____ YES _____ NO
   If "No" - briefly explain why.

2. Records to backup all expenditures are available in event of state or federal audit? _____ YES _____ NO
   (All records will be retained for three years, either after the end of the project period, or after final audit is resolved, and equipment records will be retained three years after non-expendable equipment is properly disposed.)

   Location of Records: _____

3. Was equipment acquired under this project? _____ YES _____ NO

COMPLETE THE FOLLOWING WITH *YES* OR *NO*:

_____ 1. Project disbursements are equal between expenditure ledgers and documents.

_____ 2. Expenditures are all listed in their respective categories.

_____ 3. Both the final Financial Report and final Progress Report have been submitted to IDJC.

_____ 4. Special project conditions were adhered to.

_____ 5. All equipment purchased with ML funds has been recorded and property inventory reports submitted to IDJC.

CERTIFICATION: I HEREBY CERTIFY that the following reports represent actual receipt and expenditure of funds for the period covered and for the total project to date, and made in accordance with the approved budget for the above-named project.

_____ _____
DATE SIGNATURE OF FINANCIAL OFFICER

_____ _____
DATE SIGNATURE OF PROJECT DIRECTOR

MAIL TO: Dept. of Juvenile Corrections
Grants Section
PO Box 83720
Boise ID 83720-0285

NOTICE OF ML PROJECT COMPLETION, *page 2*

To be completed if there was any equipment purchased, in whole or in part, greater than $300 with ML funds.

Sub-recipient:_____

Project Title:_____

Project Number:_____

Description of Property:_____

Serial Number or Other ID Number:_____

Property Purchased From:_____

Titleholder of Property:_____

Acquisition Date:_____ Cost of Property: $_____

Percentage of ML funds used to purchase property/equipment:_____

Location of Property:_____

Equipment/Property Purchased as: New _____ Used _____

Condition of Equipment/Property: _____

If Applicable: Disposal Date: _____ Sale Price: _____

(Use additional pages if necessary. Attach any applicable property records or materials.)

Property Management Notes:
Other recipient and sub-recipient procedures for maintaining equipment (including replacement), whether acquired in whole or in part with project funds, will, at a minimum, meet the following requirements:

Property records must be maintained which include:

a. Description of the property;
b. Serial number or other identification number;
c. Source of the property;
d. Identification of title holder;
e. Acquisition date;
f. Cost of the property;
g. Percentage of State participation in the cost of the property;
h. Location of the property;
i. Use and condition of the property; and
j. Disposition data, including the date of disposal and sale price.

A physical inventory of the property must be taken and the results reconciled with the property records at least once every 2 years.

A control system must exist to ensure adequate safeguards to prevent:

a. Loss;
b. Damage; or
c. Theft of the property

Any loss, damage, or theft shall be promptly and properly investigated by the recipient and sub-recipient, as appropriate.

Adequate maintenance procedures must exist to keep the property in good condition.

If the recipient or sub-recipient is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

Source: "Property and Equipment" Financial Guide 2008, U.S. Department of Justice

Ack. Recpt. _____

Date _____

ML FINAL FINANCIAL REPORT

SUB-RECIPIENT: _____	PROJECT NO. _____
Address: _____	PROJECT AMOUNT: $_____
Telephone: _____	PROJECT PERIOD: _____

PROJECT TITLE:

REPORT FOR QUARTER ENDING: DEC ☐ MAR ☐ JUN ☐ SEP ☐ *Check if Final Report* ☐

DUE Jan. 31 Apr. 30 Jul. 31 Oct. 31

NOTE: Requests for funds will be denied unless this Report is completed and filed on time as required by the project manual.

I. ML FUNDS EXPENDED: _____

BUDGET CATEGORY	$ BUDGETED	PREVIOUSLY EXPENDED		SPENT THIS PERIOD		TOTAL SPENT TO DATE
Personnel	_____	_____	+	_____	=	_____
Consultants	_____	_____	+	_____	=	_____
Travel	_____	_____	+	_____	=	_____
Other	_____	_____	+	_____	=	_____
Equipment	_____	_____	+	_____	=	_____
TOTALS	_____	_____	+	_____	=	_____

II. **CERTIFICATION:** I HEREBY CERTIFY that this report represents actual receipts and expenditures of funds for the period covered and for the total project to date, all made in accordance with the approved budget for the above-named project.

Signed: _____ Title Financial Officer

Signed: _____ Title Project Director

Date Signed: _____

MAIL TO: Dept. of Juvenile Corrections
Grants Section
PO Box 83720
Boise, ID 83720-0285

Recpt _____

Date: _____

ML PROJECT SUMMARY REPORT
PAGE 1

SUBRECIPIENT:_____	PROJECT NO:_____
ADDRESS:_____	AWARD AMOUNT:_____
TELEPHONE: _____	PROJECT PERIOD:_____

NUMBER OF VOLUNTEERS FOR PROJECT: _____ TOTAL HOURS: _____

1. Is this project continuing? _____ Yes _____ No
   How is it being funded? (Client fees, grants, donations, etc)

2. What was the assessed need for your program and to what extent did you meet the need(s)?

_____ DATE

_____ SIGNATURE OF PROJECT DIRECTOR

ML PROJECT SUMMARY REPORT
PAGE 2

3. What were the strengths, accomplishments, and successful features of your program? Did you try anything innovative? If so, please explain.

4. Identify challenges that you encountered in implementing your program and explain any steps that were taken to overcome those problems.

5. Other comments. Attach additional sheets if necessary.

TRAVEL

USE OF ML PROJECT FUNDS DURING TRAVEL STATUS

The following guidelines apply only to meals purchased during travel status.

TRAVEL

All travel must be specifically authorized in the approved budget and must be related to project objectives. Travel from home to work or meetings must be at least 30 miles to be reimbursed.

A. Travel Expense Voucher

All travel expenditures should be documented by travel expense vouchers containing the following information:

- Name of employer
- Purpose of travel
- Travel to and from
- Private car mileage
- Mode of travel (private auto, rental car, commercial airline, other)
- Date and time of departure and return
- Lodging, meals, commercial transportation, and all other costs
- Signature of employee
- Signed approval of Project Director
- Project number

B. Documentation of Travel Expenditures

Travel expenditures should be properly documented and the following documentation attached:

- Paid motel/hotel receipts
- Paid taxi, trolley, or bus fare, and car rental receipts, when justified
- Airline fare and all other commercial transportation ticket stubs
- Other receipts for which reimbursement is requested

In the case of agencies that already have written travel policies and procedures, personnel should follow those rates, or State rates, whichever is less. The current State mileage rate is **54¢** per mile and air travel must be less than first-class accommodations. Justification must be provided for any air travel without a 7-day advance purchase. **Any form having the same information is acceptable.**

C. Meal Expenses During Travel Status

If a sub-recipient is absent from their official station for less than twenty-four hours, a partial day reimbursement for meals, including gratuity, shall be paid to the traveler at the maximum rate set by the Board of Examiners. The department director or designated representative(s) must approve travel vouchers for payment.

Breakfast: If the actual departure time is 7 a.m. or before ***or***
If the return time is 8 a.m. or after

Lunch: If the actual departure time is 11 a.m. or before ***or***
If the return time is 2 p.m. or after

Dinner: If the actual departure time is 5 p.m. or before ***or***
If the return time is 7 p.m. or after

Breakfast cannot be claimed the first day of travel. If an employee remains away from home after 7 p.m., dinner may be claimed.

D. Allowable State Per Diem

In State: up to $11.25 per person per day for refreshments
up to $11.25 per person for breakfast
up to $15.75 per person for lunch
up to $24.75 per person for dinner
but not to exceed $45 per day total

For out-of-state rates, please refer to the U.S. General Services Administration website at http://www.gsa.gov/Portal/gsa/ep/contentView.do?contentType=GSA_BASIC&contentId=17943.

Note: If out-of-state city is listed in the published General Services Administration per diem rates, use those amounts.