ISSUING AUTHORITY: INDIANA DEPARTMENT OF CORRECTION

EFFECTIVE DATE: 1/1/2024

3.4 Financial Reporting

APPLICABLE TO:

Entities who receive Community Corrections & Justice Reinvestment Grant Funding:

1. Adult Community Corrections;
2. Probation;
3. Pretrial Services;
4. Court Recidivism Reduction Programs;
5. Prosecutor's Diversion Programs; and
6. Jail Treatment;

Summary

This Bulletin is intended to establish minimum standards, requirements, and expectations for the recipients of the Indiana Department of Correction (IDOC) State grant funds and/or funds supported by IDOC State grant funds concerning financial and compliance audit of the grant funds.

Contents

Financial Reporting Overview

In accordance with the Grant Contract, each entity awarded a Community Correction & Justice Reinvestment Grant will report monthly expenditures and revenues received on the approved monthly Financial Report template.

Monthly Financial Reports are to be submitted via SharePoint. For this reason, the Entity Head signature required at the bottom of the report may be an e-signature/ typed name. The signature line must have a name entered for the report to be considered authorized and official.

Each of the 12 months of the grant cycle will have a corresponding Financial Report from every grant funded entity on file with IDOC. If needed, an entity may complete a 13th statement or "closeout" report. This should be used to report expenditures that clear the account after December 31st of the grant cycle. These expenditures must be made prior to December 31st. Outstanding expenditures must be paid no more than 90 days after the end of the grant cycle.

Financial Reporting Due Date

Monthly Financial Reports must be submitted via SharePoint no later than close of business on the 15th day of the following month. See **Procedural Bulletin 2.13 SharePoint & Data Submissions,** for more information regarding file submissions.

Example:

- January's Financial Report is due on February 15th. Monthly reports will not be accepted until the month has officially closed. For example, the earliest date January's Financial Report may be submitted is February 1. This ensures all of the month's transactions are accurately captured on the report.

If the report will be late, notify the assigned Program Director before the 15th. Failure to communicate regarding a delayed report prior to the due date will result in that report being counted "late". An entity with 3 late reports in a row will be placed on a Technical Assistance plan by the assigned Program Director to return the entity into a compliant status with the grant contract.

It is the responsibility of the entity to initiate the transfer/additional appropriation process if a Major Category is at risk of being overspent. Assigned Program Directors will provide assistance through the process to ensure all information is gathered for the request.

NOTE: *Transfer/Additional Appropriation requests will not be considered unless the entity is current on all grant-related submission requirements.*

Financial Report Template

Assigned Program Directors will email the template with the current corresponding Procedural Bulletin at the beginning of the grant cycle. The template and Procedural Bulletin are also posted to the Division's website.

The Financial Report template contains many formulas which auto-calculate portions of the financial report data. Each sheet in the Excel Workbook is locked to prevent changes to formulas. Only blue cells are unlocked and able to be edited. All white cells are locked and may not be edited. If you believe you need to change information in a locked, white cell, please contact your assigned Program Director.

Financial Report Instructions

Entity & Statement Information

FINANCIAL REPORT

Date of Report: **1**	For the Period Ending: **2**
Reporting County: **4**	Entity: **5**
% of Funding:	Statement # : **3**
State **6**	PI **6** Other **6**

1. **Date of Report**: Type the date the report is completed.
2. **For the Period Ending:** This date reflects the last day of the month being reported. It is automated and appears on each worksheet.
3. **Statement #:** This number is automated and appears on each worksheet beginning with January as Statement #1. An additional 13th Statement is available for submission to balance any post debits and credits on all accounts.
4. **Reporting County:** Select the name of the reporting county from the drop-down list. This is only entered on Statement #1 (January).
5. **Reporting Entity**: Select the name of the reporting entity from the drop-down list. This is only entered on Statement #1 (January).
6. **% of Funding, State, PI, & Other:** These will automatically calculate once the approved budgets information is entered into January's report.

IDOC Grant Funds

Budget and Expenditures Section

IDOC Grant Funds		MAJOR CATEGORY #	CATEGORY	APPROVED BUDGET	APPROPRIATION INCREASE	APPROPRIATION DECREASE	YTD TRANSFER BALANCE	THIS MONTH'S EXPENDITURES	YTD EXPENDITURES	YTD BUDGET BALANCE	PERCENT OF FUNDS EXPENDED
	7										
	Fund #	**8**	PERSONNEL 100	**9**	**10**	**10**	**11**	**12**	**13**	**14**	**15**
			SUPPLIES 200								
			SERVICES 300								
			EQUIPMENT 400								
			TOTAL								

7. **Fund #:** Type the County Grant Fund number provided by the County Auditor. This information will assist IDOC during the fiscal audit.
8. **Major Category #:** Type the county major category number(s). *This section is optional.*
9. **Approved Budget:** Enter the Approved Budget totals by category for the IDOC Grant.

NOTE: *Step 4 and 5 and steps 7-9 are only entered on Statement #1 (January). The figures are automated and will carry over to each consecutive month's report.*

10. **Appropriation Increase & Appropriation Decrease:** Enter amounts documented on approved **Transfer/Additional Appropriation Forms** as necessary for the month being reported. If an entry is made here, there should be a corresponding note in the "Additional Notes" section at the bottom of the report to briefly explain the appropriation.
    - Approval from IDOC is not needed for an additional appropriation *(not transfer)* of County General or Other Funds, but Advisory Board approval is needed (for any grant-funded entity) and should be documented.
11. **YTD Transfer Balance:** This number is automatically calculated to act as a tool to ensure transfers and appropriations are accounted for within the approved budget. Cumulative totals will appear in the IDOC Cash Statement section in the **Total Transfers YTD** (Year to Date) as appropriate.

12. **This Month's Expenditures:** Enter the total expenditures for each Budget Category for that month. Reference the County Auditor reports to ensure the IDOC Financial Report matches the County Auditor Reports.

Note: *In the event of a refund, the amount credited to the account should be treated as a* negative expenditure. *This means the amount credited to the account will be subtracted from the month's expenditures.*

13. **YTD Expenditures:** This number is automatically calculated as monthly expenditures are entered. The amount automatically transfers and adds to the following month's YTD Expenditures column.
14. **YTD Budget Balance:** This number is automatically calculated by deducting the **YTD Expenditures** from the **Approved Budget**.
15. **Percent of Funds Expended:** This number is automatically calculated by dividing the **Approved Budget** for each Budget Category by the **YTD Expenditures**.

Project Income (Community Corrections Only)

Project income	16	MAJOR CATEGORY #	CATEGORY	APPROVED BUDGET	APPROPRIATION INCREASE	APPROPRIATION DECREASE	YTD TRANSFER BALANCE	THIS MONTH'S EXPENDITURES	YTD EXPENDITURES	YTD BUDGET BALANCE	PERCENT OF FUNDS EXPENDED
		17	PERSONNEL 100	18	19	19	20	21	22	23	24
	Fund #		SUPPLIES 200								
			SERVICES 300								
			EQUIPMENT 400								
			TOTAL								

16. **Fund #:** Type the County Grant Fund number provided by the County Auditor. This information will assist IDOC during the fiscal audit.
17. **Major Category #:** Type the county major category number(s). *This section is optional.*
18. **Approved Budget:** Enter the approved Project Income (PI) budget totals.

NOTE: *Steps 16, 17, and 18 are only entered on Statement #1 (January). The figures are automated and will carry over to each consecutive month's report.*

19. **Appropriation Increase & Appropriation Decrease:** Enter amounts documented on approved **Transfer/Additional Appropriation Forms** as necessary for the month being reported. If an entry is made here, there must be a corresponding note in the "Additional Notes" section at the bottom of the report to briefly explain the appropriation.
20. **YTD Transfer Balance:** This number is automatically calculated to act as a tool to ensure transfers and appropriations are accounted for within the approved budget. Cumulative totals will appear in the PI Cash Statement section in the **Total Transfers YTD** as appropriate.
21. **This Month's Expenditures:** Enter the total expenditures for each Budget Category for that month. Reference the County Auditor reports to ensure the IDOC Financial Report matches the County Auditor Reports.

NOTE: *In the event of a refund, the amount credited to the account should be treated as a* negative expenditure. *This means the amount credited to the account will be subtracted from the month's expenditures.*

22. **YTD Expenditures:** This number is automatically calculated as monthly expenditures are entered. The amount automatically transfers and adds to the following month's **YTD Expenditures** column.
23. **YTD Budget Balance:** This number is automatically calculated by deducting the **YTD Expenditures** from the **Approved Budget**.
24. **Percent of Funds Expended:** This number is automatically calculated by dividing the **Approved Budget** for each Budget Category by the **YTD Expenditures**.

Other Funds

NOTE*: The "Other" category should capture any additional funding budgeted that is not already listed within the Monthly Financial form (i.e. Other Grants).*

	CATEGORY	APPROVED BUDGET	APPROPRIATION INCREASE	APPROPRIATION DECREASE	YTD TRANSFER BALANCE	THIS MONTH'S EXPENDITURES	YTD EXPENDITURES	YTD BUDGET BALANCE	PERCENT OF FUNDS EXPENDED
Other Funds	CO GENERAL	25	26	26	27	28	29	30	31
	USER FEES								
	OTHER								
	TOTAL								

25. **Approved Budget:** Enter the total approved budget as entered in the budget submitted via Good Grants. Please note: each category will be the total amount in the budget and will not be broken down by series.

NOTE: *Step 25 is only entered on Statement #1 (January). The figure is automated and will carry over to each consecutive month's report.*

26. **Appropriation Increase & Appropriation Decrease:** Enter amounts documented on approved **Transfer/Additional Appropriation Forms** as necessary for the month being reported. If an entry is made here, there must be a corresponding note in the "Additional Notes" section at the bottom of the report to briefly explain the appropriation.
27. **YTD Transfer Balance:** This number is automatically calculated to act as a tool to ensure transfers and appropriations are accounted for within the approved budget.
28. **This Month's Expenditures:** Enter the total expenditures for the month being reported. Reference the County Auditor reports to ensure the IDOC Financial Report matches the County Auditor Reports.
29. **YTD Expenditures:** This number is automatically calculated as monthly expenditures are entered. The amount automatically transfers and adds to the following month's YTD Expenditures column.
30. **YTD Budget Balance:** This number is automatically calculated by deducting the **YTD Expenditures** from the **Approved Budget**.
31. **Percent of Funds Expended:** This number is automatically calculated by dividing the **Approved Budget** for each Budget Category by the **YTD Expenditures**.

Grant Carryover & Grant Cash Statement

Unexpended Grant Funds			Grant Cash Statement	
CY2022 Unexpended Grant Funds	32		IDOC Cash Received for Month	34
			CY22 Unexpended Grant Funds	35
			IDOC Cash Received YTD	36
			Total Transfers YTD	37
Gift Card Balance	33		Funds Expended YTD	38
			IDOC Balance to Date	39

32. **Unexpended Grant Funds Balance:** If applicable, enter the amount of unspent IDOC Grant funds (Carryover) after all encumbrances at the end of the previous grant cycle. Please note, this amount will be confirmed by the Department's Fiscal Audit staff. This is only entered on Statement #1 (January). This figure is automated and will carry over to each consecutive month's report.

33. **Gift Card Balance:** Enter the balance of all gift cards remaining at the end of the reporting period.
34. **IDOC Cash Received for Month:** Enter the IDOC monthly grant payment received for the month being reported. Do not include CTP funds received in this section.

NOTE: *Monthly grant payments are sent as an Electronic Fund Transfer (EFT) to the County Auditor's Office. The Auditor is responsible for depositing the funds received into the correct account. The amount of funds received should be added to the Financial Report corresponding with the actual month the funds were deposited into the Grant Account.*

35. **Unexpended Grant Funds:** This figure is automated from the entry in step #32.

36. **IDOC Cash Received YTD:** This number is automatically calculated by adding the prior year's unexpended grant funds with all entries into **IDOC Cash Received for the Month** for each preceding month of the grant cycle/ year.

37. **Total Transfers YTD:** This number is automatically calculated if any transfers are entered into the **Appropriation Increase** and/ or **Appropriation Decrease** columns, in the **IDOC Grant Funds** section, in the current or preceding Financial Reports.

38. **Funds Expended YTD:** This number is automatically calculated as monthly expenditures are entered. The amount automatically transfers and adds to the following month's YTD Expenditures column.

   IDOC Balance: This number is automatically calculated by subtracting **Funds Expended YTD** from **IDOC Cash Received YTD**. Any YTD transfers in or out are added or subtracted respectively.

39. **IDOC Balance to Date:** This number is automatically calculated by subtracting **Funds Expended YTD** from **IDOC Cash Received YTD**. Any YTD transfers in or out are added or subtracted respectively. Reference the County Auditor reports to ensure the IDOC Financial Report matches the County Auditor Reports

Project Income (PI) & Community Transition Program (CTP) Cash Statements (Community Corrections Only)

PI Cash Statement		CTP Cash Statement	
Total PI Beginning Balance	40	CTP Beginning Balance	41
PI Collected This Month	42	CTP Cash Received This Month	43
PI Collected YTD	44	CTP Cash Received YTD	45
PI Cash Transferred In this Month	46	CTP Funds Expended This Month	47
PI Cash Transferred Out this Month		CTP Funds Expended YTD	49
Total Transfers In YTD	48	CTP Transferred IN This Month	50
Total Transfers Out YTD		CTP Transferred Out This Month	
Total PI Expensed YTD	51	CTP Total Transfer Balance YTD	52
PI Balance to Date	53	CTP Balance to Date	54

40. **Total PI Beginning Balance:** Enter the entity's PI account balance as of January 1, 2024.

41. **CTP Beginning Balance:** Enter the entity's CTP account balance as of January 1, 2024. If the previous year's funds were transferred out of this account or all expended at the close of the previous fiscal year, the amount entered should be $0.

NOTE: *Steps 42 and 43 are only entered on Statement #1 (January). The figures are automated and will carry over to each consecutive month's report.*

42. **PI Collected This Month:** Enter the amount of PI collected for the month.

NOTE: *If refunds are issued to participants, they are listed as a reduction of fees collected for the period (the amount of PI fees collected less any refunds). Please do not enter refunds as expenses.*

43. **CTP Cash Received This Month:** Enter the amount of CTP cash received for the month. Reference the County Auditor reports to ensure the IDOC Financial Report matches the County Auditor Reports.

44. **PI Collected YTD:** This number is automatically calculated by adding the **PI Collected This Month** entered into the current and preceding Financial Reports.

45. **CTP Cash Received YTD:** This number automatically calculates by adding the **CTP Cash Received This Month** entered into the current and preceding Financial Reports.

46. **PI Cash Transferred In & PI Cash Transferred Out this Month:** Enter the amount of cash that was transferred in/out of the PI fund this month. Entering an Appropriation Increase/Decrease in the Project Income section above does not change the PI Cash Balance. Cash transfers do not change the PI Approved Budget.

47. **CTP Funds Expended This Month:** Enter the total amount of expenditures taken directly out of the CTP fund. This is expended using a claim to the auditor, not transfers to other accounts.

48. **Total Transfers In & Total Transfers Out YTD:** These numbers are automatically calculated by adding the **PI Cash Transferred In** and **PI Cash Transferred Out This Month** entered into the current and preceding Financial Reports.

49. **CTP Funds Expended YTD:** This number is automatically calculated by adding the CTP Funds Expended This Month entered into the current and preceding Financial Reports.

50. **CTP Transferred In This Month & CTP Transferred Out This Month:** Enter the amount of cash transferred in or out of CTP.

51. **Total PI Expensed YTD:** This number is automatically calculated by adding the expenditures entered into the current and preceding Financial Reports.

52. **CTP Total Transfer Balance YTD:** This number is automatically calculated by adding/ subtracting the **CTP Cash Transferred In** and **CTP Cash Transferred Out This Month** entered into the current and preceding Financial Reports.

53. **PI Balance to Date:** This number is automatically calculated by adding the **PI Collected YTD** and adding **Total Transfers In/ Out YTD** to the **Total PI Beginning Balance**. Any YTD transfers in or out are added or subtracted respectively. Reference the County Auditor reports to ensure the IDOC Financial Report matches the County Auditor Reports

54. **CTP Balance to Date:** This number is automatically calculated by adding the **CTP Cash Received YTD** and adding **CTP Total Transfer Balance YTD** to the **CTP Beginning Balance**. Any YTD transfers in or out are added or subtracted respectively. Reference the County Auditor reports to ensure the IDOC Financial Report matches the County Auditor Reports

Closing Statement Information

I swear or affirm, under the penalty of perjury, that the facts as presented on this Financial Disclosure Statement are true, complete, and correct to the best of my knowledge and belief and the County Auditor has reconciled with this statement.

% of PI Budget Collected   55
% of PI Expenditures Collected 56

57

Grant Entity Authority Signature

Additional Notes:

Notes to be added here to explain County General funds, Other Funding Sources, Transfers, Additional Appropriations or other issues that need explanation.

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55. **% of PI Budget Collected:** This number is automatically calculated by dividing the **PI Collected YTD** by the total PI budgeted for the grant cycle/ year.

56. **% of PI Expenditures Collected:** This number is automatically calculated by dividing the **PI Collected YTD** by the **Total PI Expensed**.

57. **Grant Entity Authority Signature:** The Grant Entity Authority (e.g. for Community Corrections it would be the Director) must sign (by way of typing his/her name) to affirm the report is accurate and was reconciled with the County Auditor. By typing a name in this cell, you attest that the report has been reviewed by the signee and approved.

58. **Additional Notes:** Approved Transfers, Additional Appropriations, and/or Carryover Requests must be briefly described on the Financial Report for the month corresponding to the date funds were transferred or appropriated.

Approved Transfer/Additional Appropriation Requests

When an entity completes the Transfer/ Additional Appropriation request process as outlined in Procedural Bulletin 3-2, *Program Budget and Revisions,* and receives an approved request, the transaction must be included in the Financial Report of the month when it was completed by the auditor's office.

Appropriation Decrease Column

Approved transfers will have an entry in an "Appropriation Decrease" column in the row of the Major Category from which the transfer is coming. This will subtract the transfer amount from the Major Category's "Approved Budget" amount to be reflected in the "YTD Budget Balance" for that row.

> **Example:** County A Community Corrections is transferring $450 from Major Category 300 to Major Category 200 in the grant fund account. Because this is a transfer of grant funds, the entry will be in the "IDOC Grant Funds" section of the report. The entity will enter "450" into the "Appropriation Decrease" column of the "300 Series" category row. This will subtract $450 from the "YTD Budget Balance" of Major Category 300.

Appropriation Increase Column

Approved transfers and additional appropriation requests will have entries in the "Appropriation Increase" column in the row of the Major Category to which the transfer or appropriation is going. This will add the transfer or appropriation amount to the Major Category's "Approved Budget" amount to be reflected in the "YTD Budget Balance" for that row.

> **Example – Transfer:** County A Community Corrections is transferring $450 from Major Category 300 to Major Category 200 in the grant fund account. Because this is a transfer of grant funds, the entry will be in the "IDOC Grant Funds" section of the report. The entity will enter "450" into the "Appropriation Increase" column of the "200 Series" category row. This will add $450 to the "YTD Budget Balance" of Major Category 200.

> **Example – Additional Appropriation:** County B Community Corrections needs to increase the amount of Project Income budgeted for Major Category 200 by $500 due to an increased need for drug testing supplies. Because this is an appropriation to the Project Income budget, the entry will be in the "Project Income" section of the report. The entity will enter "500" into the "Appropriation Increase" column of the "200 series" category row. This will add $500 to the "YTD Budget Balance" of Major Category 200.

Additional Notes

Approved transfers and additional appropriation requests entered into the monthly Financial Report must have an entry in the "Additional Notes" section of the report. This note must include the transaction type and the date the request was approved by IDOC.

> **Example – Transfer:** County A Community Corrections requested to transfer $450 from Major Category 300 to Major Category 200 and received an approved request form from their assigned Program Director in January. The entity's auditor was not able to complete the transaction until March. The entity includes this transaction on the March Financial Report as outlined in earlier examples. The entry in the "Additional Notes" section is as follows:

>> *Approved Transfer Request received 01/12/2024 to move $450 from 300 series to 200 series in the Grant Fund. Signed approved request form is on file.*

> **Example – Additional Appropriation:** County B Community Corrections requested to add an appropriation of $500 to Major Category 200 in Project Income and received an approved request form from their assigned Program Director in January. The entity includes this transaction on the February Financial Report as outlined in earlier examples. The entry in the "Additional Notes" section is as follows:

Approved Additional Appropriation Request received 01/12/2024 to add $500 to the 200 series appropriation in the Project Income budget. Signed approved request form is on file.