



Ohio Administrative Code

Rule 5139-67-05 Fiscal restrictions and requirements.

Effective: October 16, 2017

- (A) All expenditures must be directly related to approved programs and must be in accordance with the approved funding application;
- (B) All obligations must be incurred within the grant period and liquidated by September thirtieth of the following state fiscal year, only excepting unemployment and worker's compensation expenses, which are recognized in the year that they are paid;
- (C) If any cash balance remains at the end of the fiscal year, it shall be carried over into the next fiscal year within the felony delinquent care and custody fund and shall not be reverted to the county's general fund;
- (D) All purchases are subject to county purchasing policies and procedures, except that purchases of direct service for youth do not have to be competitively bid pursuant to section 121.37 of the Revised Code. If no county purchasing procedures exist, state purchasing procedures shall be followed;
- (E) Cost of equipment, property, services or any other budgeted items must be at fair market value, or that which would be paid by a prudent buyer in a given community. Prudence is based on comparison shopping or selection. Payment rates should conform closely to the going rate in the community for a given service;
- (F) Should a county employee be employed and paid by the subsidy grant in addition to his/her full time job, the work must be performed on the employee's own time outside his/her full time job and compensation must be reasonable and consistent with fair market value. Hours worked for both jobs must be clearly documented;
- (G) Any overtime premiums paid to court employees must be prorated among the various activities of the employee and not charged exclusively to grant funds unless the employee works full time on



the grant. Overtime rates can be paid only if, and in proportion to the time, the employee worked on the grant during the relevant time period;

(H) Funds provided shall be in addition to, and shall not be used to supplant, existing county funding or any usual annual increase in county funding of the juvenile court or any program or service for delinquent children, unruly children, juvenile traffic offenders or non-adjudicated youth funded by the county;

(I) The department shall suspend funding to a subsidy grant funded program if it finds failure to comply with the administrative rules promulgated by the department;

(J) Administrative costs are limited to those essential to the management of the grant and should be reflected in the "grant administration narrative". Indirect costs are unallowable within the grant;

(K) All costs incurred in fund-raising activities are unallowable within the grant;

(L) All costs for awards and social functions for staff are unallowable within the grant;

(M) Contributions and donations are unallowable within the grant;

(N) All costs related to licensing, professional fees, or dues for personnel, unless required by the job, are unallowable within the grant;

(O) College tuition reimbursement for employees is unallowable within the grant;

(P) All costs for staff amusement, social activities, and incidental costs relating thereto, such as meals, beverages, lodging, rentals, transportation and gratuities are unallowable within the grant;

(Q) Reimbursement for travel expenses for training and the costs of training are limited to that related to court services to youth. Records for travel and training expenses which clearly identify the trainees, locations of travel, and breakdown of expenses shall be maintained;

(R) Capital construction projects are not allowable except as noted under section 5139.34 of the



Revised Code;

(S) Checking accounts are a non-allowable expense with grant funds in accordance with state auditor sections 307.55 and 319.16 of the Revised Code;

(T) If a court receives a reimbursement from an outside entity for an expense for which costs were shared, the reimbursed funds shall be deposited in to the felony delinquent care and custody fund with a clear audit trail denoting the original expense;

(U) Expenditures shall not exceed an approved program or an approved line item by twenty per cent or five thousand dollars, whichever is less. A funding application amendment must be submitted for the department's prior approval for any expenses which would exceed these limits or if the expenditure would alter the nature of the program;

(V) Up to one thousand dollars may be moved between or within programs into existing line items of programs in a funding application. In such cases, the juvenile court will submit amended budget forms to the department. Transfers of more than one thousand dollars require that a funding application amendment be submitted to the department for approval prior to the transfer;

(W) At the time of separation from employment, the department will only recognize accrued vacation/sick leave expense liability in proportion to the percentage of the employment period during which the employee was employed in programs funded by the subsidy grant and paid from grant funds, pursuant to statutory and county policy limits;

(X) In the event that a county's application is not approved by July first of the fiscal year, then the county is still approved for allowable expenses and programs that were approved in the previous fiscal year; however, no new programs and expenditures are allowable until the application for the new fiscal year has been approved.