

Formula Grant Manual

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Idaho Department of Juvenile Corrections
in partnership with the Idaho Juvenile Justice Commission

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Introduction

Since 1974, the Office of Juvenile Justice and Delinquency Prevention (OJJDP) in the United States Department of Justice has administered the Title II Formula Grants Program to support state and local delinquency prevention and intervention efforts and juvenile justice system improvements. The Formula Grant funds are administered by the Idaho Department of Juvenile Corrections (IDJC) and the Governor-appointed Idaho Juvenile Justice Commission (IJJC), which establish funding priorities.

Project applicants who have been awarded funds from the IJJC are considered grantees. The purpose of this manual is to give project grantees an outline of the financial and reporting requirements and responsibilities involved with an award by the IJJC. The manual is brief in order to make it readable and usable. If you have any questions or need more clarification in any matters discussed, please contact IDJC staff.

Contact Information

For questions and/or concerns regarding your grant, please contact the Idaho Department of Juvenile Corrections, Planning and Compliance Unit at IDJCGrants@idjc.idaho.gov or contact one of the team members directly:

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Helpful Links

[Idaho Department of Juvenile Corrections, Planning & Compliance Unit](#)

[Idaho Juvenile Justice Commission](#)

[Office of Juvenile Justice and Delinquency Prevent, Formula Grants Program](#)

[U.S. Department of Justice, Office of Justice Programs, Grants Financial Guide](#)

[Electronic Code of Federal Regulations](#)

Grantee Requirements

Grantees are required to adhere to the applicable law of their jurisdiction and the financial and administrative rules summarized in the Office of Justice Programs (OJP) Grants Financial Guide. Grantees are also required to adhere to the requirements of Office of Management and Budget (OMB) circulars and Federal Government-wide common rules contained in the Code of Federal Regulations (CFR).

The uniform administrative requirements for grants and cooperative agreements to State and local units of government (also known as Grants Management Common Rule for State and Local Units of Government) for the Department of Justice (DOJ) are codified at [Title 28 CFR Part 66](#).

The uniform administrative requirements for grants and cooperative agreements with institutions of higher education, hospitals, and other nonprofit organizations for DOJ are codified at [Title 28 CFR Part 70](#).

Additional Government-wide requirements:

- Government-wide Debarment and Suspension (Nonprocurement) is codified at Title 2 CFR Part 180, with DOJ-specific rules at Title 2 CFR Part 2867.
- Government-wide requirements for drug-free workplace (grants) rules are codified at [Title 28 CFR Part 83](#).
- Restrictions on lobbying are codified at [Title 28 CFR Part 69](#).

For additional information on grants management and to obtain copies of current circulars, please visit the OMB website at <http://www.whitehouse.gov/omb/circulars>. The most recently updated version of the CFR can be found on the U.S. Government Printing Office's website at [FDsys - Browse Code of Federal Regulations \(Annual Edition\)](#).

General appropriations-law restrictions

The grantee must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions that may be set out in applicable appropriations acts are indicated at <https://ojp.gov/funding/Explore/FY20AppropriationsRestrictions.htm>.

Reporting potential fraud, waste, and abuse, and similar misconduct

The grantee must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award (1) submitted a claim that violates the False Claims Act; or (2) committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct.

Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the OIG by (1) online submission accessible via the OIG webpage at <https://oig.justice.gov/hotline/contact-grants.htm> (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; and/or (3) by facsimile directed to the DOJ OIG Investigations Division (Attn: Grantee Reporting) at (202) 616-9881 (fax). Additional information is available from the DOJ OIG website at <https://oig.justice.gov/hotline>.

Restrictions regarding non-disclosure agreements and related matters

No grantee or entity that receives a procurement contract or subcontract with any funds under the award, may require any employee or contractor to sign an internal confidentiality agreement or statement that prohibits or otherwise restricts, or purports to prohibit or restrict, the reporting (in accordance with law) of waste, fraud, or abuse to an investigative or law enforcement representative of a federal department or agency authorized to receive such information.

Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)

The grantee must comply with, and is subject to, all applicable provisions of 41 U.S.C. 4712, including all applicable provisions that prohibit, under specified circumstances, discrimination against an employee as reprisal for the employee's disclosure of information related to gross mismanagement of a federal grant, a gross waste of federal funds, an abuse of authority relating to a federal grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal grant.

Nondiscrimination Requirements

The DOJ Office for Civil Rights (OCR) ensures that recipients of financial assistance from OJP comply with federal laws that prohibit discrimination in both employment and the delivery of services or benefits based on race, color, national origin, sex, religion, and disability. In addition, federal law prohibits recipients of federal financial assistance from discriminating on the basis of age in the delivery of services or benefits.

Important civil rights laws and nondiscrimination provisions that apply to all federal financial assistance and to all recipients and sub-recipients of DOJ awards, are these:

- Section 601 of Title VI of the Civil Rights Act of 1964 (codified at 42 U.S.C. 2000d)
Statutory provision: No person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance. (DOJ implementing regulation: Subparts C and D of 28 C.F.R. Part 42.)
- Section 504 of the Rehabilitation Act of 1973 (codified at 29 U.S.C. 794)
Statutory provision: No otherwise qualified individual with a disability in the United States, as defined in [29 U.S.C. 705(20)], shall, solely by reason of her or his disability, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance[.] (DOJ implementing regulation: Subpart G of 28 C.F.R. Part 42.)
- Section 901 of Title IX of the Education Amendments of 1972 (codified at 20 U.S.C. 1681)
Statutory provision: No person in the United States shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity receiving Federal financial assistance[.] (DOJ implementing regulations: Subpart D of 28 C.F.R. Part 42; 28 C.F.R Part 54.)
- Section 303 of the Age Discrimination Act of 1975 (codified at 42 U.S.C. 6102)
Statutory provision: [N]o person in the United States shall, on the basis of age, be excluded from participation in, be denied the benefits of, or be subjected to discrimination

under, any program or activity receiving Federal financial assistance. (DOJ implementing regulation: Subpart I of 28 C.F.R. Part 42.)

- Section 809(c) of Title I of the Omnibus Crime Control and Safe Streets Act of 1968 (codified at 34 U.S.C. 10228(c); see also 34 U.S.C. 11182(b))
Statutory provision: No person in any State shall on the ground of race, color, religion, national origin, or sex be excluded from participation in, be denied the benefits of, or be subjected to discrimination under or denied employment in connection with any programs or activity funded in whole or in part with funds made available under this chapter. (DOJ implementing regulation: Subpart D of 28 C.F.R. Part 42.)

Equal Employment Opportunity Requirements

Each applicant certifies that it has executed and has on file, an Equal Employment Opportunity Program which conforms to the provisions of 28 CFR Section 42.302 or that in conformity with the foregoing regulation; no Equal Employment Opportunity Program is required. The applicant organization having 50 or more employees who would receive amounts of \$500,000 or more, must submit a copy of their Equal Employment Opportunity Plan (EEOP). For continuation grant funding that exceed these amounts in any fiscal year the applicant must submit a statistical update from the previous year's plan.

Personnel

As part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the grantee must properly verify the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. 1324a(a)(1) and (2). In addition, the grantee must notify all persons who are or will be involved in activities under this award of both—

1. this award requirement for verification of employment eligibility, and
2. the associated provisions in 8 U.S.C. 1324a(a)(1) and (2) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.

Prohibited conduct related to trafficking in persons

The grantee must comply with all applicable requirements (including requirements to report allegations) pertaining to prohibited conduct related to the trafficking of persons, whether on the part of the grantee or individuals defined as "employees".

The details of the recipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OJP web site at <https://ojp.gov/funding/Explore/ProhibitedConduct-Trafficking.htm>

Requirement to report actual or imminent breach of personally identifiable information (PII)

The grantee must have written procedures in place to respond in the event of an actual or imminent "breach" (OMB M-17-12) if they (1) create, collect, use, process, store, maintain, disseminate, disclose, or dispose of "personally identifiable information (PII)" (2 CFR 200.79) within the scope of an OJP grant-funded program or activity, or (2) uses or operates a "Federal information system" (OMB Circular A-130). The breach procedures must include a requirement to report actual or imminent breach of PII to an OJP Program Manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.

Fiscal Requirements

Fiscal Responsibilities

Grantees must establish and maintain fiscal control and procedures that assure available Federal funds are properly disbursed. The IDJC requires grantees to submit a copy of their total project budget to assure compliance with federal funding regulations. **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 grantee must report in writing 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 grantee 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. Where extenuating circumstances warrant, the IDJC may extend the implementation date of the project past the 90-day period. When this occurs, the appropriate grantee 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.

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.
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 a period of three (3) years from the date of submission of the final expenditure report, unless a different retention period applies -- and to which the grantee must provide access, include performance measurement information, in addition to the financial records supporting documents, statistical records, and other pertinent records indicated at 2 C.F.R. 200.333.

Supplies and Operating Expenses

Receipts or invoices are required for all expenses. These invoices, purchase orders, and receipts will validate that federal funds were used according to approved activities. The IDJC will not reimburse for expenditures not specifically listed in the budget or 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

Restrictions on Funding and Allowable Expenses

Funds awarded for limited-focus, time-limited projects may be used for consultants, travel, subsistence, equipment, and/or supplies and other expenses. Examples of allowable purchases include software to enhance a direct service program, computers or equipment (if properly justified), assessment or evaluation services, consultant fees, training in evidence-based strategies or programs, or certification for staff as it relates to service delivery of evidence-based programs. Applicants seeking to support an existing project must be able to demonstrate what has been accomplished through the life of the project by providing outcome data or an evaluation of progress and success.

Funds may not be used to supplant existing funds available for project purposes. The Department of Justice Grants Financial Guide defines supplanting as deliberately reducing State or local funds because of the existence of Federal funds. For example, when State funds are appropriated for a stated purpose and Federal funds are awarded for that same purpose, the State replaces its State funds with Federal funds, thereby reducing the total amount available for the stated purpose.

Grant funds may not be used for: firearms, ammunition and related equipment; clothing/uniforms; construction or renovation; land acquisition; lobbying and political contributions; honoraria; bonuses; personal entertainment such as tickets to sporting events (unless related to the delivery of a particular evidence-based program); personal calls; alcohol; or luxury vehicles. Grant funds may not be used for food and beverages, unless related to the delivery of a particular evidence-based program for youth. For more information on the prohibition of using funds for food and beverages, please refer to Food and Beverages Policy for Grants and Cooperative Agreements from the Office of Justice Programs: <https://ojp.gov/financialguide/DOJ/pdfs/foodandbeverage.pdf>.

Procurement of Goods or Services

Grantees can use their own procurement procedures which reflect applicable state and local laws and regulations, provided that the procedures conform to applicable Federal law and the standards identified in 28 CFR Part 66.36. According to the Idaho Division of Purchasing Rules (IDAPA 38.05.01) and definitions and dollar limits outlined in the State Procurement Act, Idaho Code Title 67, Chapter 92, 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 per vendor, per year, 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 grantee 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.

Sole Source Justification

Sole Source contracting is only done in rare cases where the vendor is using copy written materials or is an authorized trainer using copy written materials and there is no other authorized trainer available. A justification must be submitted to IDJC for prior approval of sole source contracts. Justification should include a brief description of the program and why what is being contracted for is necessary.

Personnel

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

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. Hourly rate of pay;
5. Hours and activities charged to the project must be documented and tracked separately from other non-project funded work responsibilities if the employee is paid from more than one funding source;
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; and
9. Project number.

NOTE: Employees working on a project must ensure that dual compensation is not involved (e.g. the individual may not receive compensation from both his/her 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).

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 grantee must incur any costs exceeding this rate. These rates may apply to preparation, evaluation and travel time, in addition to actual performance. *Rates must be in*

accordance with the market rate for the specific service provided in the geographic area of performance. Grantees cannot simply request the maximum.

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 the contractor knows what is required and to permit the grantee 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 do 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 Department of Justice guidelines which include:
 - i. 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.
 - ii. Compensation is reasonable and consistent with that paid for similar work.
 - iii. Contractor does not receive dual compensation.
 - iv. Transportation and subsistence costs for travel cannot exceed State travel regulations.
 - v. Contracts with non-government organizations will insure that the fixed fee or profit allowance does not exceed 10 percent of the total estimated costs. Indirect costs or overhead charges in cost-type arrangements are based on an audited or negotiated rate. This rate, approved by a State or Federal agency, is based on an indirect cost submission, reflecting actual cost experience during the contractor's last annual or other recently completed final period.
3. Contract Terminations: Contracts in excess of \$5,000 must contain suitable provisions for termination by the grantee, including the manner in which it will be effected and the basis

for settlement.

- a. Termination for default in performance; or
 - b. Termination for discontinuance of Federal funds.
4. Compensation and method of payment.
 5. Access to Records: All contracts will include a provision to the effect that the grantee, IDJC, the Federal funding agency, and the Comptroller General of the United States (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, IDJC and the Federal funding agency 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.

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 items which 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.*

1. Equipment must be used by the grantee 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 Federal 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 grantee shall also make equipment available for use on other projects or programs currently or previously supported by the Federal government, 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 grantee 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 or contemplated by Federal statute.
4. When acquiring replacement equipment, the grantee 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.

Matching Fund Requirements

Some grant awards require a local match of the amount of the federal award. The match requirements for a specific grant will be described in the funding announcement and may include cash, or in-kind donations depending on funding guidelines.

Cash match includes cash spent for project-related costs. For example, a unit of local government could budget the match out of general funds.

In-kind match is determined by the value of goods (project-related use of buildings, equipment, and supplies) and the value of project-related donated (volunteered) services. The value of these services

should be calculated at the average market value of that service at the time the service was provided.

In-kind contributions must be certified by the donor and must include:

1. Description of the service or goods provided
2. Dollar value of donation
3. Description of the method of valuation
4. Signature of donor (dated)

Examples of In-Kind Contributions:

1. Office Space
Square Footage _____ x \$ per sq. ft. _____ x days used _____ = \$
2. Vehicles
Miles driven _____ x mileage rate _____ = \$
3. Telephone
Total Charges allocated to project =
4. Supplies
Description of supplies _____ Value = \$
5. Volunteers and Salaried Employees Contributing Time
Names/Positions _____
Hours worked _____ Hourly value \$ _____ = \$
(The value of volunteer services should be determined by the market value of the service provided; employee services should be valued at the employee rate of pay.)

In Kind Contribution Form (add lines as necessary)

Date of Contribution	Description of Contributed Item(s) or Service	Real or Approximate Value of Contribution	How Was Value Determined? (i.e. Actual, appraisal, fair market value)	Who Made This Value Determination ?

*In-kind contributions are donations of goods or services to an organization that can be allocated to a specific project. The recipient organization can provide in-kind donations to a project by sponsoring expenses such as long distance charges, office space, supplies, legal counseling, etc. In-kind contributions are calculated by the **current market value** of the good or service.*

Information required for In-Kind Contribution:

- 1 Name of Contributing Organization/Agency/Business/Individual
- 2 Address of contributor and phone number
- 3 Printed name of contributor’s authorized signee and title
- 4 Signature of authorized signee and date
- 5 Signature of recipient organization representative and date

Indirect Costs

The Uniform Guidance expressly requires pass-through entities using federal funds and all federal departments/agencies to reimburse a nonprofit for the reasonable indirect costs it incurs. Nonprofits that have never had a federally approved indirect cost rate can elect either the de minimis rate of 10 percent of their modified total direct costs (MTDC) or negotiate a higher rate in accordance with the federal cost principles.

Monitoring

Monitoring activities conducted by IDJC may include an **on-site visit** or desk review to each program during the project period to monitor the performance-supported activities. Monitoring activities are intended to:

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

Audit Requirements and Thresholds

As a result of the OMB Uniform Guidance, all non-federal government agencies and nonprofit organizations that expend \$750,000 or more in federal awards in a given fiscal year are required to obtain a Single Audit. Audit report copies must be submitted to the office not later than nine (9) months following the end of the grantee's fiscal year. Copies must be made available to the public, which can be accomplished by posting a link to the report from the nonprofit's website.

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 50 miles to be reimbursed. State guidelines require travelers to use the most cost effective and efficient means possible.

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 locations
- Mode of travel (private auto, rental car, commercial airline, other)
- Total mileage for private cars (work cars can only be reimbursed for fuel with copy of receipts)
- Date and time of departure and return
- Signature of employee
- Signed approval of Project Director
- Project Number

Documentation of Travel Expenditures

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

- Paid lodging receipts
- Paid taxi, trolley, bus fare, car rental and gas 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. Mileage shall be computed according to MapQuest, Yahoo or Google Maps, or another source which supports the distance as the most direct and/or efficient route. Mileage will be reimbursed at the rate established by the State Board of Examiners. Justification must be provided for any air travel without a 7-day advance.

Use of Federal Project Funds for Meals during Travel Status

The following guidelines apply only to meals purchased during travel status. All other meal, snack, or refreshment purchases are prohibited unless related to the delivery of a particular evidence-based program for youth and pre-approved by the IDJC. If you have questions regarding this policy, please contact the IDJC.

Allowable State per Diem

A daily per diem allowance for in state travel shall be paid in accordance with the amounts and hours of the day as established by the State Board of Examiners. [Click here](#) for current per diem allowances. For out-of-state rates, [click here](#) for the U.S. General Services Administration website.

Travel Expense Request for Reimbursement

Requestor Information								
Name:			Payee (if other than requestor):			Official Work Location:		
Private Vehicle License #			County Vehicle License #			Payee Soc. Sec. # or FEI #		
Reason for Request / Purpose of Travel:								
<i>By signing, I hereby certify that the amounts set out in the Request for Reimbursement are correct and just, and that I have not received previous payment.</i>								
Signature of Requestor						Date		
Date	Starting location	Ending location	Leave time	Arrive time	Meals	Lodging	Miles	Mode of travel
Total								

Expenses	Amount
Private Vehicle (miles x 0.625¢)	\$
Airport parking	\$
Commercial Air Fare	\$
Taxi, bus, car rental, train, etc.	\$
Lodging	\$
Meals (based on State allowance)	\$
Miscellaneous	\$
Total	\$

In-State Meal Allowance	
Breakfast	\$13.75 (Allowable if leave at or before 7 am / return at 8 am or later)
Lunch	\$19.25 (Allowable if leave at or before 11 am / return at 2 pm or later)
Dinner	\$30.25 (Allowable if leave at or before 5 pm / return at 7 pm or later)
All Day	\$55.00 (Full day allowance)

Signature of Approver

Date

Performance Measurement

Performance measures are a specific value or characteristic that measure the output or outcome of a grantee's activities and services in demonstrating accomplishment of the goals and objectives of OJJDP's programs. To demonstrate program progress and success, as well as assist the office with fulfilling its responsibilities under the Government Performance and Results Act of 1993 (GPRA), Public Law 103-62; the GPRA Modernization Act of 2010, Public Law 111-352; and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR 200.328, applicants that receive funding from OJJDP must provide regular performance data that measures the results of the work done under the solicitation.

Grantees are asked to collect and report data on the following types of performance measures:

Output measures: Indicate the product of an activity. These generally track the volume of work accomplished, such as the amount of service delivered, staff hired, or number of individuals served. Output measures may also collect process information.

Outcome measures: Document the benefit or change in an individual's life or the result of a change in a program, system policy, or practice. Outcomes may track a change in behavior, attitudes, skills, knowledge, values, conditions, or other attributes. Examples include changes in academic performance or recidivism rates.

OJJDP's performance measure categories include:

Core measures: Performance measures aligned with OJJDP's mission and reported across nearly all OJJDP program areas to present a comprehensive picture of OJJDP's desired impact.

Short-term measures: Capture data tracked during the reporting period for individuals served, activities implemented, or for individuals who exited a program during the six-month activity period.

Long-term measures: Capture data on individuals who exited a program 6–12 months prior to the activity period, who are tracked by the grantee during the reporting period. Long-term measures generally include changes in participants' behavior, attitudes, skills and/or knowledge, or changes in system-level practices or policies.

Grantees must establish evaluation methods to track specific performance indicators for all juveniles served by OJJDP funded programs. Grantees must report the number of program youth who offend or reoffend 6 months after the grant period project closes. The following performance measures are prescribed by OJJDP and required for all subrecipients. The following table includes performance measures for the current 3-Year Plan for Juvenile Justice in Idaho.

Performance Measures

#	Outcome measure	Objective	Definition	Reporting Format
1	Number of program youth served	Improve program activities	An unduplicated count of the number of youth served by the program during the reporting period. Definition of the number of youth served for a reporting period is the number of program youth carried over from previous reporting period, plus new admissions during the reporting period. In calculating the 3-year summary, the total number of youth served is the number of participants carried over from the year previous to the first fiscal year, plus all new admissions during the 3 reporting fiscal years. Program records are the preferred data source.	Number of program youth carried over from the previous reporting period, plus new admissions during the reporting period.
2	Number and percent of program youth who offend or reoffend	Reduce delinquency	The number and percent of program youth who were rearrested or seen at juvenile court for a new delinquent offense. Appropriate for any youth-serving program. Official records (police, juvenile court) are the preferred data source.	A. Number of program youth with a new offense B. Number of youth in program C. Percent (A/B)
3	Number and percent of program youth exhibiting a desired change in targeted behaviors	Improve prosocial behaviors	Select as many as apply from 2A-2D	
3A	Substance use	Improve prosocial behaviors	Short-term definition: The number and percent of program youth who have exhibited a desired change in substance use. Self-report, urinalysis, or staff ratings are the most likely data sources.	Short-term measure: A. Number of program youth served during the program period with the noted behavioral change B. Total number of youth served during the reporting period C. Percent (A/B)
3B	Antisocial behavior	Improve prosocial behaviors	Short-term definition: The number and percent of program youth who have exhibited a desired change in antisocial behavior. Self-report or staff ratings are the most likely data sources.	Short-term measure: A. Number of program youth served during the program period with the noted behavioral change B. Total number of youth served during the reporting period C. Percent (A/B)
3C	Family relationships	Improve prosocial behaviors	Short-term definition: The number and percent of program youth who have exhibited a desired change in family relationships. Self-report or staff ratings are the most likely data sources.	Short-term measure: A. Number of program youth served during the program period with the noted behavioral change B. Total number of youth served during the reporting period C. Percent (A/B)
3D	Social competencies	Improve prosocial behaviors	Short-term definition: The number and percent of program youth who have exhibited a desired change in social competencies. Self-report or staff ratings are the most likely data sources.	Short-term measure: A. Number of program youth served during the program period with the noted behavioral change B. Total number of youth served during the reporting period C. Percent (A/B)
4	Number and percent of program youth completing program requirements	Increase accountability	The number and percent of program youth who have successfully fulfilled all program obligations and requirements. Program obligations will vary by program, but should be a predefined list of requirements or obligations that clients must meet prior to program completion. Program records are the preferred data source. The total number of youth (B value) includes those youth who have exited successfully and unsuccessfully.	A. Number of program youth who exited the program having completed program requirements B. Total number of youth who exited the program during the reporting period (both successfully and unsuccessfully) C. Percent (A/B)

Grant Payments

Requests for Reimbursement

Disbursements of funds will only occur on a cost reimbursement basis for actual funds expended. Actual expenditures should be reported quarterly and invoiced pursuant to approved line item budget categories in the grant award package. Grantees will only be reimbursed for costs that have been incurred within the grant period. Grant funds may only be expended and/or obligated during the grant period. All obligations must be fulfilled no later than 30 days after the end of the grant period.

The grantee will use a *Request for Reimbursement Form* and must submit a copy of all expenditure invoices or vouchers and timesheets or payroll summaries associated with the period covered on the *Request for Reimbursement Form*. ***Reimbursement requests will not be processed unless quarterly financial reports and performance measurement reports are current. Failure to comply in a timely manner may result in IDJC withholding disbursement of grant funds and/or termination of the grant.***

Note:

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 directly into their bank account. If EFT payment is selected, payments requested from other State agencies will also be electronic. To utilize the EFT payment method, complete the Authorization for Electronic Deposit and W-9 form found [here](#). Return the forms, along with a voided check (for bank verification) to IDJC. It takes approximately 14-21 days to become effective.

Project Adjustments

A *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 the IDJC. Expenditures prior to approved changes may be disallowed. Grantees should use the Project Adjustment Request form to request budgetary or programmatic changes as follows:

Program Staff

The IDJC **must be notified** by a *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 *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 grantee must secure prior written approval from the 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 award amount provided there is no change in project scope.

Program Modification

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

Project Adjustment Request

Grantees may be awarded an adjustment 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 **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 the 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 *Project Adjustment Request* form and signed by the Project Director before submitting to the IDJC for determination.

Approval – Action will be taken on extension requests within 15 business days.

Retroactive extensions – Will not be considered.

Requests must include the specific amount of funds requested for reallocation, the reason for the proposed adjustment needed, and a description of how the shift will assist in achieving goals and objectives.

Reporting Requirements

Quarterly Financial and Performance Reports

Project Directors must submit quarterly reports to the IDJC. The due dates are:

JANUARY 30 – for quarter ending 12/31

APRIL 30 – for quarter ending 3/31

JULY 30 – for quarter ending 6/30

OCTOBER 30 – for quarter ending 9/30

Reimbursement requests will not be processed unless quarterly financial reports and performance measurement reports are current. Failure to comply in a timely manner may result in IDJC withholding disbursement of grant funds and/or termination of the grant.

Quarterly Financial Report

Quarterly Financial Reports inform the IDJC 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 the IDJC.

For any award equal to or over \$25,000, the award will be subject to reporting requirements under the Federal Funding Accountability and Transparency Act (FFATA). All reports will be submitted by IDJC to the FFATA Sub-Award Reporting System (FSRS).

Quarterly Performance Measurement 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 the IDJC 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 grantees 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.

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:

1. *Notice of Project Completion*
2. *Final Financial Report*
3. *Project Summary Report*
4. *Population Demographic Report*
5. *Performance Measurement Report*

Notice of Project Completion Form

This report notifies the 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** 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 *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.***

Project Summary 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. Early Intervention, Prevention, Balanced and Restorative Justice)

Population Demographic Report

This 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.

Performance Measurement Report

This report should include the fourth quarter data for your mandatory and discretionary Output and Outcome Measures.



Formula Grant Request for Reimbursement



Project Name: _____

Subrecipient: _____

Project Number: _____

Federal funds are hereby requested in the amount of \$ _____

For the period of _____,
Month Day Year

Date Paid	Payee(s) Combine Payees If More Than One In A Category	Amount Paid	Category
		\$	Personnel
		\$	Consultant
		\$	Travel
		\$	Equipment
		\$	Other

Summary of Attached Copies Must Equal Amount of Request

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

Project Director's signature Date

Financial Officer's signature Date



Formula Grant Project Adjustment Request



Project Name: _____

Subrecipient: _____ Project Number: _____

Award Amount: \$ _____ Project Period: _____

Subrecipient requests a project adjustment as indicated below:

Revising budget:

Category	Original amount	Change +/-	Revised budget
Personnel:	\$ _____	\$ _____	\$ _____
Consultants:	\$ _____	\$ _____	\$ _____
Travel:	\$ _____	\$ _____	\$ _____
Equipment:	\$ _____	\$ _____	\$ _____
Other:	\$ _____	\$ _____	\$ _____
Total:	\$ _____	\$ _____	\$ _____

Other adjustments: (add additional pages if necessary)

Activities: _____

Objectives: _____

Personnel: _____

Other: _____

This Project Adjustment Request is part of, and subject to, all conditions contained in the original Project Award as approved by the Idaho Juvenile Justice Commission.

Project Director's signature Date

Financial Officer's signature Date

To be completed by IDJC: Approved by IDJC Disapproved by IDJC

Planning & Compliance Supervisor's signature Date



Formula Grant Quarterly Financial Report



Project name: _____

Subrecipient: _____ Project number: _____

Address _____ Phone number: _____

Award amount: \$ _____ Project period: _____

Federal Funds Spent: \$ _____

Please check the time period you are reporting on:

July-September October-December January-March April-June

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

Federal Funds Spent:

<u>Budget Category</u>	<u>Amount budgeted</u>	<u>Total previously spent</u>	<u>Amount spent this quarter</u>	<u>Total spent to date</u>
Personnel	\$ _____	\$ _____	\$ _____	\$ _____
Consultants	\$ _____	\$ _____	\$ _____	\$ _____
Travel	\$ _____	\$ _____	\$ _____	\$ _____
Other	\$ _____	\$ _____	\$ _____	\$ _____
Equipment	\$ _____	\$ _____	\$ _____	\$ _____
Totals	\$ _____	\$ _____	\$ _____	\$ _____

I hereby certify that this Financial 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.

Project Director's signature Date

Financial Officer's signature Date



Formula Grant Performance Measurement Report



Project Name: _____

Subrecipient: _____ Project Number: _____

Project Period From: _____ To: _____ Final Report Yes No

Performance Measure	1 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th Qtr.	Year to Date
	10/1 – 12/31	1/1 – 3/31	4/1 – 6/30	7/1 – 9/30	
Youth Served					
# Carried Over from Previous Qtr./Fiscal Yr.					
# New Admissions					
# Total Served During Quarter					
# Successfully Completed					
# Exiting Program Unsuccessful Completion					
% Youth Successfully Completing					
# Youth with a new Offense					
% Youth with new offense					
Substance Abuse					
# Youth with Noted Behavioral Change					
Percentage					
Antisocial Behavior					
# Youth with Noted Behavioral Change					
Percentage					
Family Relationships					
# Youth with Noted Behavioral Change					
Percentage					
Social Competencies					
# Youth with Noted Behavioral Change					
Percentage					

Narrative: (add additional pages if needed)

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

Project Director's signature

Date

Financial Officer's signature

Date



Formula Grant Reporting Checklist



Requesting reimbursement of funds:

Date mailed	Amount requested	Total requested to date	Project balance	Comments
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	

Financial Reports Completed:

Quarterly period	July-September	October-December	January-March	April-June
Due	Oct. 31	Jan. 31	April 30	July 31
Date Mailed				

Progress Reports Completed:

Quarterly period	July- Sept	October-December	January-March	April-June
Due	Oct. 31	Jan. 31	April 30	July 31
Date Mailed				

Grant Project Adjustment Forms Submitted

Date	Change Requested

E-mail to: ldjcgrants@ldjc.idaho.gov



Formula Grant Notice of Project Completion



Project Name: _____

Subrecipient: _____ Project Number: _____

Award Amount: \$ _____ Project Period: _____

Federal Funds Spent: \$ _____

Were all project activities completed? Yes No If "no", explain why:

Are all records backed up? Yes No

Are all expenditures and records available in event of state or federal audit? Yes No

Location of Records:

According to State Records Retention Schedule for State Government Agencies, 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.

Was equipment acquired under this project? Yes No

Notice: If equipment was purchased, in whole or in part, greater than \$300 with federal funds, please complete Page 2 for each item purchased.

Are the project disbursements balanced between expenditure ledgers and documents? Yes No

Are all expenditures listed in their respective categories? Yes No

Were the final financial and progress reports submitted to IDJC? Yes No

Did you adhere to all project conditions? Yes No

If any equipment was purchased with federal funds are they recorded on the *Property Inventory Reports* and submitted to IDJC? Yes No

Project Director's signature

Date

Financial Officer's signature

Date



Formula Grant Notice of Project Completion

(Property Inventory Report, page 2)



*Complete this page if you purchased equipment, in whole or in part, greater than \$300.00 with federal funds.
Complete a separate Page 2 for each item of equipment purchased.*

Project Name: _____

Subrecipient: _____ Project Number: _____

Award Amount: \$ _____ Project Period: _____

Federal Funds Spent: \$ _____

Description of property _____

Serial number or other ID number: _____

Equipment purchased from: _____ Purchase Date: _____

Owner of Property: _____ Purchase Price: \$ _____

Percentage of federal funds used to purchase equipment: _____

Location of equipment: _____

Equipment purchased as: New Used

Current condition of equipment: _____

If applicable, Disposal date: _____ Sale price \$ _____

Property Management Notes:

Other recipient and subrecipient 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:

1. Description of the property
2. Serial number or other identification number
3. Source of the property
4. Identification of title holder
5. Acquisition date
6. Cost of the property
7. Percentage of Federal participation in the cost of the property
8. Location of the property
9. Use and condition of the property
10. 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 loss, damage, and theft of property. Any loss, damage, or theft shall be promptly and properly investigated by the recipient and subrecipient, as appropriate. Adequate maintenance procedures must exist to keep the property in good condition. If the recipient or subrecipient is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.



Formula Grant Final Financial Report



Project Name: _____

Subrecipient: _____ Project Number: _____

Award Amount: \$ _____ Project Period: _____

Federal Funds Spent: \$ _____

<u>Budget category</u>	<u>Budgeted</u>	<u>Total spent to date</u>
Personnel	\$ _____	\$ _____
Consultant	\$ _____	\$ _____
Travel	\$ _____	\$ _____
Other	\$ _____	\$ _____
Equipment	\$ _____	\$ _____
Totals	\$ _____	\$ _____

I hereby certify that this report represents actual receipts and expenditures of funds for the period covered and the total project to date, all made in accordance with the approved budget for the above named project.

Project Director's signature

Date

Financial Officer's signature

Date



Formula Grant Project Summary Report



Project Name: _____

Subrecipient: _____ Project Number: _____

Award Amount: \$ _____ Project Period: _____

Federal Funds Spent: \$ _____

Number of volunteers for the project _____ Total hours _____

1. Is this project continuing? Yes No

2. How is it being funded? (Client fees, grants, donation, etc.)

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

4. What were the strengths, accomplishments, and successful features of your program?

5. Did you try anything innovative? If so, please explain.

6. Identify challenges that you encountered with implementing your program and explain and steps that were taken to overcome those problems.

7. Other comments. (Attach additional sheets if necessary.)

Project Director's signature

Date

Financial Officer's signature

Date



Formula Grant Target Population Demographic Report



Project Name: _____

Subrecipient: _____ Project Number: _____

Enter total number of juveniles served by this project: _____

Juveniles should be counted only once in each category, as appropriate.	
Number of Juveniles	Race/Ethnicity
	Native American/Alaskan
	Hispanic or Latino
	Native Hawaiian/Pacific Islander
	Caucasian/White
	Other
Number of Juveniles	Gender
	Female
	Male
Number of Juveniles	Age
	Under 11 years of age
	12-13 years of age
	14-15 years of age
	16-17 years of age
	18 and over years of age
Juveniles may be counted more than once in each category, as appropriate	
Number of Juveniles	Justice Related Criteria
	At-risk population (no prior offense)
	First time offenders
	Repeat offenders
	Sex offenders
	Status offenders
	Violent offenders
Number of Juveniles	High Risk Groups
	Mental Health
	Pregnant
	Substance Abuse
	Truant / Dropout
Number of Juveniles	Child Welfare Criteria
	Victims of physical abuse
	Victims of psychological abuse
	Victims of sexual abuse
	Children of substance abusers