

**CRIMINAL JUSTICE ENHANCEMENT FUND  
CJEF**

**INSTRUCTIONS FOR REPORTING FISCAL YEAR FINANCIAL ACTIVITY**

**ACCOUNT SUMMARY:** Finish after completing Disbursements Section.

**REVENUE:**

BEGINNING FISCAL YEAR BALANCE: Enter on Line A Column 1 the CJEF balance that you began the fiscal year with. The fiscal year begins July 1 of each year.

REVENUE RECEIVED: Enter on Line B Column 1 the total amount of CJEF revenue that was received for the reporting period.

OTHER REVENUE: Enter on Line C Column 1 the total amount of "other" revenue that was generated by CJEF, e.g., reimbursements, refunds, reversions, etc.

TOTAL INTEREST EARNED: Enter on Line D Column 1 the total amount of interest earned for the reporting period.

TOTAL FUND SWEEPS: Enter on Line E Column 1 the total amount of fund sweeps for the reporting period. (Enter as a negative number.)

TOTAL REVENUE AVAILABLE: Auto-populated total on Line F in Column 2.

**DISBURSEMENTS:** Definitions will be found in Disbursements Section.

PASS-THRU TO OTHER ENTITIES: The total amount passed through to other entities for the reporting period. Auto-populated field from Disbursements Section, Line 30.

CONTRACT/AWARDS TO OTHER ENTITIES: The total amount expended on contracts, awards, and/or grants for the reporting period. Auto-populated field from Disbursements Section, Line 60.

AGENCY SPONSORED SEMINARS/TRAINING: The total amount expended for this purpose for the reporting period. Auto-populated field from Disbursements Section, Line 91.

MATCH MONIES TO GRANTS: The total amount expended for this purpose for the reporting period. Auto-populated field from Disbursements Section, Line 92.

TOTAL OPERATING EXPENSES: The total amount expended for operational or administrative purposes. Auto-populated field from Disbursements Section, Line 136.

TOTAL DISBURSEMENTS: Auto-populated total amount from Disbursements Section.

TOTAL ENCUMBRANCES: Enter on Line U Column 1 the total amount encumbered as of June 30. An encumbrance is an obligation or reservation of monies to be expended for a project, commodities, or services not yet rendered or received within the month after the close of fiscal year (an actual Purchase Order Number was issued).

ENDING FISCAL YEAR BALANCE: Auto-populated total on Line U in Column 2.

TOTAL PROJECT/PROGRAM COMMITMENTS: Enter on Line V Column 1 the total amount for projects and/or programs. This section is for those projects and/or programs that have been committed to but cover a particular time period that the normal encumbrance procedure will not accommodate.

AVAILABLE PROGRAM MONEY: Auto-populated total amount of Available Program Money.

## DISBURSEMENTS Section:

PASS-THRU TO OTHER ENTITIES: This means funds that are distributed to other entities (as prescribed by the appropriate section in A.R.S. Section 41-2401) based on an established formula or method. List each entity individually and enter the amounts passed through in Column 1. Attach additional pages if necessary.

Total Pass-Thru: Auto-populated total pass-thru expenses on Line 30 in Column 2.

CONTRACT/AWARDS TO OTHER ENTITIES: This means funds that are distributed to other entities by means of an application process and contracts or agreements are established. List each successful applicant separately and the amount awarded in Column 1. Attach additional pages if necessary.

Total Contract/Awards: Auto-populated total contract/awards expenses on Line 60 in Column 2.

AGENCY SPONSORED SEMINARS/TRAINING: This means funds that were expended for agency sponsored seminars, training or conferences and the attendees for these events are from other entities. List each event separately and the amount expended in Column 1. Attach additional pages if necessary.

Total Agency Sponsored Seminars/Training: Auto-populated total agency sponsored seminars/training expenses on Line 91 in Column 2.

MATCH MONIES TO GRANTS: May be reported in lump sum. Enter the total amount expended for the reporting period on Line 92 in Column 2.

OPERATING EXPENSES: If your agency expended any CJEF for operational or administrative purposes you must report these expenditures by line item for the reporting period. There are seven categories (line items). Subcategories must be used, within the categories, to avoid over-generalization.

Personal Services: Means base salaries and overtime paid to employees including salaries and overtime related to training. Break down salaries related to training on schedule A. (do not include temporary contract-type employees). Enter the total amount expended for this purpose for the reporting period on Line 93 in Column 2.

Fringe/Employee Related Expenses: Means benefits paid to the employee (as described in Personal Services); e.g., insurance, retirement, unemployment insurance, FICA, federal/state taxes, etc. May be reported in lump sum. Enter the total amount expended for this purpose for the reporting period on Line 94 in Column 2. Break down benefits paid to the employee related to training on schedule A.

Professional/Outside Services: This means services provided by outside contractors which can include services provided under intergovernmental agreements, etc. This category must be broken down into subcategories. Enter the total amounts for each subcategory in Column 1. You may expand the subcategories as necessary.

Financial Auditing – Charges for outside financial auditing services.

Attorneys – Charges for outside legal services provided by lawyers

Court Reporting – Charges for outside court reporting services.

Data Entry Services – Charges for outside data entry services.

Data Processing Services – Charges for outside data processing services.

Filing Fees – Charges from external entities for filing fees

Lecture/Speaker Fees – Charges from external entities for lecture or speaker fees.

Professional Witness Fees – Charges from external entities for professional witness fees.

Temporary Clerical Services – Charges for services provided by temporary agencies.

Other – The subcategory “Other” is to be avoided, if possible, to prevent over-generalization (Use only if there are minimal expenses that do not fall under any other subcategory.

Total Professional/Outside Services: Auto-populated total professional/outside services expenses on Line 105 in Column 2.

Travel – In State: Expenses related to travel within the state are to be reported in this category. Travel may be listed in lump sum. Enter the total amount expended for this purpose for the reporting period on Line 106 in Column 2. Break down travel expenses related to training on schedule A. Related expenses will be:

Public Transportation: Air fare; bus/rail fare; car/airplane rental; local transportation (local bus/trains, shuttles, taxis, parking, bridge/road tolls); and baggage.

Non-Public Transportation: Mileage – private vehicle, airplane mileage and motor pool charges

Subsistence: Lodging and Per Diem.

Miscellaneous: Communications (telephone, telegraph, telex, etc.).

Travel – Out of State: Expenses related to travel outside the state are to be reported in this category. Travel may be listed in lump sum. Enter the total amount expended for this purpose for the reporting period in on Line 107 Column 2. Break down travel expenses related to training on schedule A. Related expenses will be:

Public Transportation: Air fare; bus/rail fare; car/airplane rental; local transportation (local bus/trains, shuttles, taxis, parking, bridge/road tolls); and baggage.

Non-Public Transportation: Mileage – private vehicle, airplane mileage and motor pool charges

Subsistence: Lodging, Per Diem, and Out-of-Country Per Diem.

Miscellaneous: Communications (telephone, telegraph, telex, etc.).

Other Operating Expenses: This category must be broken down into subcategories. A few subcategories are already listed. You may expand the subcategories as necessary. The subcategory “Other” is to be avoided, if possible, to prevent over-generalization. (Use *only* if there are minimal expenses that do not fall under any other subcategory). Enter the total amounts for each subcategory in Column 1.

Advertising: Expenses related to costs associated with the purchase of advertising space in newspapers, periodicals, etc. or related to the purchase of media air time.

Postage and Delivery Services: Expenses related to the cost of mailing items via post office or central mail room and expenses related to delivery or courier services.

Telecommunications: Expenses related to the costs associated with telegrams, cablegrams, teletype service or telephone charges; e.g., line costs, equipment, local/long distance calls, etc.

Insurance: Expenses related to insurance payments made on offices, buildings, etc.

Lease/Rental – Land and Buildings: Expenses related to the payments of lease/purchase of buildings, lease/rent payments for office spaces, etc.

Lease/Rental – Data Processing: Expenses related to the costs associated with the rental of computer equipment (mainframes/peripherals), software, etc.; e.g., Lexis, Westlaw.

Lease/Rental – Vehicles: Expenses related to the costs associated with the lease/rental or lease purchase payments for aircraft, automobiles, pickups, trucks, etc.

Lease/Rental – Other Equipment: Expenses related to the lease/rental or lease purchase of equipment not included in any other lease/rental description; e.g., pagers, radios, educational, office equipment/furniture, reproduction, medical, etc.

Printing and Photography: Expenses related to costs associated with internal and external printers or photographers. This includes the purchase of film or film developing and binding or quick copy services.

Repairs and Maintenance: Expenses related to the repair and maintenance of data processing equipment, furniture, equipment, vehicles, copiers, etc.

Operating Supplies: Expenses related to the purchase of: data processing supplies (tapes, disks, paper, ribbons, toner, etc.); envelopes, stationery, and forms; reproduction supplies (toner,

developer, paper, fuser oil, etc.); library supplies (does not include books/periodicals/subscriptions); miscellaneous office supplies (pencils, pens, pads, etc.).

Vehicle Expenses: Expenses related to the purchase of tires, tubes, batteries, gas, etc.

Utilities & Related Expenses: Expenses related to electricity, gas, water.

Books: Expenses related to the purchase of books, periodicals, publications, etc.

Dues: Expenses related to the costs of membership fees.

Software: Expenses related to the purchase of software.

Subscriptions/Publications: Expenses related to the purchase of periodicals, leaflets, newspapers, etc.

Indirect Costs: An indirect cost is an expense which cannot be incurred for the joint or common benefit of the agency, e.g. the operation and maintenance of buildings. Although there are no hard rules, the costs of central support are generally treated as an indirect cost.

Seminars/Training/Education: Expenses such as registration fees related to training of agency personnel only. Do not include personnel salaries or travel in this section. Use Schedule A to document personnel salaries or travel expenses related to training.

Other: Minimal expenses that do not fall under any of the previous descriptions. This subcategory is to be avoided, if possible, to prevent over-generalization.

Total Other Operating Expenses: Auto-populated total other operating expenses on Line 129 in Column 2.

Equipment: This category must be broken down into subcategories. A few subcategories are already listed. You may expand the subcategories if necessary. The subcategory "Other" is to be avoided, if possible, to prevent over-generalization (Use only if there are minimal expenses that do not fall under any other subcategory). Enter the total amounts for each subcategory in Column 1.

Office Furniture/Equipment: Expenses related to the purchase of desks, chairs, bookcases, filing cabinets, tables, calculators, typewriters, copiers.

Data Processing: Expenses related to the purchase of mainframes, peripheral equipment, modems, PC's, etc.

Communications/Surveillance: For the purchase of pen registers, radios, pagers, body bugs, etc.

Transportation: For the purchase of automobiles, pickups, trucks, aircraft, etc.

Other: Minimal expenses that do not fall under the subcategories already listed. This subcategory is to be avoided if possible to prevent over-generalization.

Total Equipment: Auto-populated total equipment expenses on Line 135 in Column 2.

Total Operating Expenses: Auto-populated total expenses on Line 136 in Column 2.

## **TOTAL ENCUMBRANCES/PROJECT COMMITMENTS**

List detail of encumbrances and project commitments. (Optional)

## **SCHEDULE A – DETAILED TRAINING EXPENSES**

Identify personnel costs (personal services and fringe/ERE), travel and other operating expenses related to training expenditures for agency personnel.