CORRECTIONS EDUCATION

2023-24 FISCAL GUIDELINES

Basic Education for Adults

Washington State Board for Community and Technical Colleges

PO Box 42495

Olympia, WA 98504

SBCTC.edu

The Washington State Board for Community and Technical Colleges reserves the right to make changes to this document due to, but not limited to, federal, state, or local legislation or policy changes.

Deadlines and Milestones

Milestone	Dates (subject to change)
Projected start date of grant	July 1, 2023
Billing deadline for all expenses incurred through September 30, 2023	October 31, 2023
Billing deadline for all expenses incurred through December 31, 2023	January 31, 2024
Billing deadline for all expenses incurred through March 31, 2024	April 30, 2024
Final budget revision deadline	June 15, 2024
Projected end date of grant	June 30, 2024
Billing deadline for all expenses incurred through June 30, 2024	July 15, 2024

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Budget & Invoicing Guidance

Budget Activity: Program Management

The following list identifies eligible expenses for the **Program Management** activity (also known as a budget line or line item).

Salaries, Wages, and Benefits

Salaries, wages, and benefits for staff that administer the grant and provide general oversight of the program. Duties may include but are not limited to: program oversight, supervision of faculty/staff, grant administration, registering students, monitoring enrollments, entering data into WABERS, managing budgets, tracking purchases, and reporting.

In your budget narrative, please be sure to include all position titles to be funded by this grant activity, percentages of effort/FTE/hourly wage information, and a brief description of duties by position as they relate to this grant activity. If possible, please put each position on a new line of text.

Examples:

- Corrections Director, .8 FTE, program oversight, supervision of faculty, grant administration, budget tracking and reconciliation

- Office Assistant, 20 hours/week @ $12/hour, administrative assistance to director; WABERS+ and SMS data entry

Budget Activity: Student Support

The following list identifies eligible expenses for the **Student Support** activity (also known as a budget line or line item).

Salaries, Wages, and Benefits

Salaries, wages, and benefits for staff that support students. Duties may include but are not limited to: providing instructional support, administering assessments, addressing student behavior, and attending facility meetings that include students.

*Note: Advising and counseling activities should **not** be included in this activity. Include them in the Advising budget activity.*

In your budget narrative, please be sure to include all position titles to be funded by this grant activity, percentages of effort/FTE/hourly wage information, and a brief description of duties by position as they relate to this grant activity. If possible, please put each position on a new line of text.

Examples:

- Program Director, 10%, addresses individual student behavior issues

- Program Coordinator, 25%, administers assessment tests

- HSE Examiner, .5 FTE, administers HSE tests

- Instructional Tech, 1 FTE, assists students in classrooms

Budget Activity: Faculty

The following list identifies eligible expenses for the **Faculty** activity (also known as a budget line or line item).

Salaries, Wages, and Benefits

Salaries, wages, and benefits for faculty.

*Note: Instructional Techs should **not** be included in this activity. Include them in the Student Support budget activity.*

In your budget narrative, please be sure to include all position titles to be funded by the grant, percentages of effort/FTEF/hourly wage information, and the type of training by position as they relate to the grant. If possible, please put each position on a new line of text.

Examples:
- BEDA Instructors, 6.45 FTEF

- Drywall Instructor, .7 FTEF

- IT Core Instructor, 1 FTEF

Budget Activity: Advising

The following list identifies eligible expenses for the **Advising** activity (also known as a budget line or line item).

Salaries, Wages, and Benefits

Salaries, wages, and benefits for advising and counseling staff.

In your budget narrative, please be sure to include all position titles to be funded by the grant, percentages of effort/FTEF/hourly wage information, and the type of training by position as they relate to the grant. If possible, please put each position on a new line of text.

Examples:
- Navigator, .8 FTEF, assist students in the community with enrolling in selecting college programs and enrolling in college

- Advisor, 1 FTEF, provide advising and counseling to incarcerated students.

Budget Categories

The following list identifies eligible expenses for the General activity (also known as a budget line or line item). Expenses are broken out by category (also known as a budget column) as follows.

Goods and Services

Items with an individual acquisition cost less than $5,000 or a useful life of less than one year or services of a routine nature necessary to carry out grant activities.

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Any laptops purchased with these funds for use by students in correctional facilities must be the laptops specified in Appendix A.

Examples: textbooks, instructional materials and tools, copying, postage, fax, telephone, printing

Travel

Expenditures for transportation, meals, hotel, and other expenses associated with traveling related to allowable grant activities. Reimbursement for travel costs must be within OFM travel rates and regulations which can be found in the State Administrative and Accounting Manual (SAAM), Chapter 10.90. Please note, when the grant recipient (the college) reimburses travel under this grant using state funds, the same OFM travel rates and regulations must be applied.

Examples: travel to related meetings, travel to trainings and professional development, faculty and staff travel from campus to/from correctional education site

Contracts

Professional or technical services provided by a consultant (contractor) to accomplish a specific study, project, task, or other work statement. Please note that the rules that apply to the grantee (the college) under this grant must also be applied to the contractor.

Note: *Interagency agreements (contracts between two or more public entities) are considered services and should be budgeted and invoiced in the "goods and services" category.*

Capital Assets

Capital asset is defined as property or equipment with a useful life in excess of one (1) year and a per unit acquisition cost of $5,000 or more.

Indirect/Facilities and Administration (F&A)

Grant recipients may claim up to 11.74% of non-state funds in the grant for indirect/F&A. SBCTC calculates the maximum indirect/F&A amounts and provides them to grant recipients in the grant resources section of the Online Budget and Invoicing System (OBIS). *See note on invoicing for indirect/F&A below.*

Budget Revisions

SBCTC approval of a revised budget is required if there is more than a 10% variation in expenditure levels for any individual budget cell.

Budget revisions must be submitted to SBCTC via the Online Budget & Invoicing System (OBIS).

Final budget revision deadline: June 15, 2024

See the OBIS user manual (available in the Resources section of OBIS) for information on how to create and submit a budget revision. Be sure to update budget narrative answers as applicable.

Invoicing

Funds for this grant must be claimed on a reimbursement basis. No payments in advance of or in anticipation of goods or services provided under this grant shall be requested or paid. All costs

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must be reported for the period incurred.

Reimbursement requests must be submitted at least quarterly, but not more than monthly via OBIS. All costs must be submitted for reimbursement in accordance with the schedule shown below.

For expenses incurred	Invoice no later than
July – September	October 31, 2023
October – December	January 31, 2024
January – March	April 30, 2024
April – June	July 15, 2024

Invoicing for Indirect Funds/Facilities and Administration (F&A)

Indirect/F&A funds can only be applied to the non-state funds that make up a portion of Correctional Education grants. As invoices are charged to state funds first, grant recipients may not claim indirect/F&A funds for any unspent funding. To determine the maximum amount of indirect/F&A that may be claimed, use the following formula:

(unbilled grant total) – (unbilled grant total ÷ 1.1174) = unbillable indirect

Grant Terms & Information

General

Funding for this grant is provided through Washington State Department of Corrections.

Allowable Costs

All expenditures submitted for reimbursement under this grant must be necessary and reasonable for proper and efficient administration of the approved grant program/project(s).

The following state and federal regulations must be followed:

Applicable Washington State Regulations

The State Administrative and Accounting Manual (SAAM) must be followed.

Equipment

The College must maintain a current inventory of all correctional education equipment. For each inventoried item, ownership must be listed. Any equipment purchased before July 1, 2003 belongs to Department of Corrections (DOC). Any equipment purchased on or after July 1, 2003 belongs to the college. DOC will ensure that equipment purchased with correctional education grant funds will be used for correctional education and not for other institutional needs. Education equipment may not be used by non-education staff or removed from the education areas unless pre-authorized by the Superintendent, DOC Education Services Unit, and SBCTC.

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Expenditure Accounting

These funds must be kept in an account separate from all other funding sources.

For colleges these funds must be set up as a cost-reimbursement/as-incurred grant and be accounted for as grant and contract (fund 145). SBCTC reimbursement for this grant must be coded to 4020120. Set this grant up using the following information:

- Grant Type: Cost Reimbursable

- Sponsor ID: FIN00107

- F&A Distribution Department: 98219

- F&A Rate Type: IND

- F&A Base Budget: SALRY

- FA Rate %: 11.74

- Project Type: 02012

- Fund: 145

- Revenue Account: 4020120

- Contract Asset Account: 1010180

Monitoring

SBCTC may schedule monitoring visits during and after the grant period to evaluate the fiscal progress and performance of the program and provide technical assistance. The purpose of monitoring is to ensure regulatory and contractual compliance on the part of grant recipients. To ensure compliance with grant requirements and to ensure that financial records support program expenditures, SBCTC staff will schedule on-site and/or virtual visits.

Records Retention

Financial management systems shall reflect accurate, current, and complete disclosure of all cost expenses for grant activities. Grant recipients must maintain books and records, supported by source documentation, that sufficiently and properly reflect the source of funds and all costs expended for program purposes. These records and financial statements are subject to inspection, review, reproduction, and/or audit by SBCTC or its designee for at least six years after the dispersal of funds, the termination or expiration of the contract, or the resolution of litigation or audits related to the program, whichever is latest. Additional information on records retention may be found in Chapter 7 of the SBCTC Policy Manual.

Termination

This grant may be terminated by the SBCTC upon giving notice in writing to the grant recipient at least thirty (30) days in advance of the date of termination. If the grant is terminated for any reason, all reports and data gathered by grant recipient prior to termination shall at the option of

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the SBCTC, become the property of the SBCTC. If termination shall occur pursuant to this section, reimbursement to grant recipient shall be made on the basis of work performed prior to the effective date of termination as mutually agreed upon by both parties. Determination of final adjustments, either payments or refunds, shall also be mutually agreed upon by both parties.

Termination for Cause

If for any reason, the grant recipient violates any terms and conditions of the Adult Basic Education program, SBCTC will give the grant recipient notice of such failure or violation. Grant recipient will be given the opportunity to correct the violation or failure within thirty (30) days. If failure or violation is not corrected, this grant may be terminated immediately by written notice from SBCTC.

Savings

In the event funding from state, federal, or other sources is withdrawn, reduced, or limited in any way after the effective date of this contract and prior to normal completion, the SBCTC may terminate the grant under the "Termination" clause, without the thirty-day notice requirement, subject to renegotiation at the SBCTC's discretion under those new funding limitations and conditions.

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Appendix A: Laptop Purchasing

TO: SBCTC
RE: Secure Student Laptops – Sole Source Vendor

The Department of Corrections has approved laptops from Justice Tech Solutions to use either the original CTL model or the newer Securebook 5.0 JTS model. These are currently sold by Justice Tech Solutions. We require different physical security for prison laptops that aren't offered by normal vendors. We require these additional security features since we allow inmates to take the laptops back to their cell and use them un-supervised. These laptops have been tested and vetted by Department of Corrections IT Cybersecurity staff and are the ONLY student laptops allowed into our WA state prisons.

Security Features Include:
- No WIFI chip
- No webcam
- No Mic
- No pluggable ports (no usb, network, etc…)
- Custom encrypted docking station
- Alternate boot passwords
- Custom bios features

Getting these features from a standard vendor would require a large factory run and purchase of 1000+ machines at a time. Justice tech is the only vendor that has "Prison Ready" hardware available in smaller batches without special orders.

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