

SPGE Instructions for Reporting Grant Exemptions on the Budget

Special Purpose Governmental Entities (SPGEs) are not required to submit grant exemptions. SPGEs are encouraged to submit a grant exemption when the SPGE receives a nonrecurring and non-operating grant that raises the SPGE's total annual revenues or appropriations, causing the SPGE to have a higher registration fee or a more stringent audit requirement.

Qualifying grants are one-time use grants that are nonrecurring and non-operating. Nonrecurring grants are grants that are not received on a yearly basis. Nonoperating grants are grants that are not used to pay for salaries, office supplies, administrative needs, and/or operations of the SPGE. Grants received on a yearly basis from the same source and for the same purpose within a five-year period do not qualify for a grant exemption.

Steps

1. Enter grant payouts, which are grant funds that the SPGE has received.
 - Non-Enterprise Form
 - a. Include grant payouts in the **Revenues** section in the Intergovernmental Revenues field.
 - b. Include grant payouts in the **Appropriations** section in the appropriate field(s).

REVENUES		ESTIMATES	AMENDED	ACTUALS
Taxes (all categories)		\$0.00	\$0.00	\$0.00
Permits and Licenses		\$0.00	\$0.00	\$0.00
Payments in Lieu of Taxes		\$0.00	\$0.00	\$0.00
Intergovernmental Revenues		\$22,500.00	\$22,500.00	\$22,500.00
Charges for Services		\$40,695.00	\$48,821.00	\$48,821.00
Other Revenues		\$125,000.00	\$170,000.00	\$170,000.00
Interest Earned		\$50.00	\$50.00	\$50.00
Total Revenues		\$188,245.00	\$241,371.00	\$241,371.00
RECEIPTS & CASH		ESTIMATES	AMENDED	ACTUALS
Cash Balance as of Start of FY		\$18,025.00	N/A	\$18,025.00
Bonded Debt, Public Corporation & G.O.		\$0.00	\$0.00	\$0.00
Transfers to Other Funds		\$138,000.00	\$138,000.00	\$138,000.00
Transfers from Other Funds		\$0.00	\$0.00	\$0.00
Borrowed Money (all short term/single year)		\$0.00	\$0.00	\$0.00
Governmental Leasing Act		\$898,875.00	\$898,875.00	\$898,875.00
Loan(s) From Other Governments		\$0.00	\$0.00	\$0.00
Total Approved Grant Exemptions (Payouts)		\$0.00	\$0.00	\$4,124.00
All Other Borrowed Money		\$0.00	\$0.00	\$0.00
Total Receipts and Cash		\$778,900.00	\$760,875.00	\$783,024.00
Total Available		\$967,145.00	\$1,002,246.00	\$1,024,395.00
APPROPRIATIONS		ESTIMATES	AMENDED	ACTUALS
Personnel		\$0.00	\$0.00	\$0.00
Operations		\$129,350.00	\$174,350.00	\$174,350.00
Administration		\$58,070.00	\$66,196.00	\$66,196.00
Capital Outlay		\$958,000.00	\$958,000.00	\$958,000.00
Debt Service		\$97,725.00	\$97,725.00	\$97,725.00
Total Appropriations		\$1,243,145.00	\$1,296,271.00	\$1,296,271.00

- Enterprise Form
 - c. TBD
- Water District Form
 - d. TBD

2. If the SPGE submitted grant exemptions and they were approved, the sum of the grant payout amounts will show in the **Total Approved Grant Exemptions (Payouts)** field on the Year End Actuals. The payout amounts will appear on the Year End Actuals for the fiscal years in which they were received.

a. Example of an approved grant exemption with single year payouts. This means that the SPGE only had payouts from one approved grant exemption in one year.

RECEIPTS & CASH			
Cash Balance as of Start of FY	\$18,025.00	N/A	\$18,025.00
Bonded Debt, Public Corporation & G.O.	\$0.00	\$0.00	\$0.00
Transfers to Other Funds	\$138,000.00	\$138,000.00	\$138,000.00
Transfers from Other Funds	\$0.00	\$0.00	\$0.00
Borrowed Money (all short term/single year)	\$0.00	\$0.00	\$0.00
Governmental Leasing Act	\$898,875.00	\$898,875.00	\$898,875.00
Loan(s) From Other Governments	\$0.00	\$0.00	\$0.00
Total Approved Grant Exemptions (Payouts)	\$0.00	\$0.00	\$4,124.00
All Other Borrowed Money	\$0.00	\$0.00	\$0.00
Total Receipts and Cash	\$778,900.00	\$760,875.00	\$783,024.00
Total Available	\$967,145.00	\$1,002,246.00	\$1,024,395.00

APPROPRIATIONS			
Personnel	\$0.00	\$0.00	\$0.00
Operations	\$129,350.00	\$174,350.00	\$174,350.00
Administration	\$58,070.00	\$66,196.00	\$66,196.00
Capital Outlay	\$958,000.00	\$958,000.00	\$958,000.00
Debt Service	\$97,725.00	\$97,725.00	\$97,725.00
Total Appropriations	\$1,243,145.00	\$1,296,271.00	\$1,296,271.00

FY 2015 Approved Grant Exemption Payout Detail (See Instructions)						
Grant Date	Payout Amount	Grant Source	Grant Purpose Category	Grant Purpose		Acknowledgement
02/26/2015	\$4,124.00	KYTC Dept of Aviation (KDA)	Other	Runway Repair	View	<input type="checkbox"/> I acknowledge the Payout amounts are accurately reflected in the Revenue and Appropriation Section.
	Total: \$4,124.00					

- a. Example of an approved grant exemption with multi-year payouts. This means that the SPGE had multiple payouts received in the same year from different approved grant exemptions.

REVENUES	ESTIMATES	AMENDED	ACTUALS
Taxes (all categories)	\$0.00	\$0.00	\$0.00
Permits and Licenses	\$0.00	\$0.00	\$0.00
Payments in Lieu of Taxes	\$0.00	\$0.00	\$0.00
Intergovernmental Revenues	\$686,524.00	\$0.00	\$686,524.00
Charges for Services	\$23,216.00	\$0.00	\$23,216.00
Other Revenues	\$47,099.00	\$0.00	\$47,099.00
Interest Earned	\$0.00	\$0.00	\$0.00
Total Revenues	\$756,839.00	\$0.00	\$756,839.00

RECEIPTS & CASH	ESTIMATES	AMENDED	ACTUALS
Cash Balance as of Start of FY	\$9,819.00	N/A	\$9,819.00
Bonded Debt, Public Corporation & G.O.	\$0.00	\$0.00	\$0.00
Transfers to Other Funds	\$0.00	\$0.00	\$0.00
Transfers from Other Funds	\$0.00	\$0.00	\$0.00
Borrowed Money (all short term/single year)	\$0.00	\$0.00	\$0.00
Governmental Leasing Act	\$0.00	\$0.00	\$0.00
Loan(s) From Other Governments	\$0.00	\$0.00	\$0.00
Total Approved Grant Exemptions (Payouts)	\$0.00	\$0.00	\$673,616.00
All Other Borrowed Money	\$0.00	\$0.00	\$0.00
Total Receipts and Cash	\$9,819.00	\$0.00	\$683,435.00
Total Available	\$766,658.00	\$0.00	\$1,440,274.00

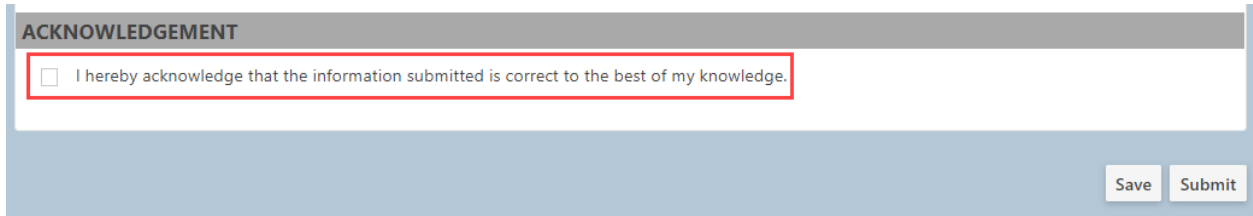
APPROPRIATIONS	ESTIMATES	AMENDED	ACTUALS
Personnel	\$0.00	\$0.00	\$0.00
Operations	\$54,537.00	\$0.00	\$54,537.00
Administration	\$0.00	\$0.00	\$0.00
Capital Outlay	\$675,104.00	\$0.00	\$675,104.00
Debt Service	\$0.00	\$0.00	\$0.00
Total Appropriations	\$729,641.00	\$0.00	\$729,641.00

FY 2021 Approved Grant Exemption Payout Detail (See Instructions)					
Grant Date	Payout Amount	Grant Source	Grant Purpose Category	Grant Purpose	Acknowledgement
07/01/2020	\$19,750.00	Federal Aviation Administration (FAA)	Capital Asset Acquisition	Other	<input type="checkbox"/> I acknowledge the Payout amounts are accurately reflected in the Revenue and Appropriation Section.
08/01/2019	\$634,116.00	Federal Aviation Administration (FAA)	Capital Asset Acquisition	Other	<input type="checkbox"/> I acknowledge the Payout amounts are accurately reflected in the Revenue and Appropriation Section.
07/01/2020	\$19,750.00	KYTC Dept of Aviation (KDA)	Capital Construction	Other	<input type="checkbox"/> I acknowledge the Payout amounts are accurately reflected in the Revenue and Appropriation Section.
	Total:				
	\$673,616.00				

3. The **Approved Grant Exemption Payout Detail** section at the bottom of the Year End Actuals will show all grant payouts for that fiscal year. You can click **View** in this section to see the grant exemption on which the payout amounts appear. You must acknowledge that the payout amounts are accurately reflected in the Revenues and Appropriations sections.

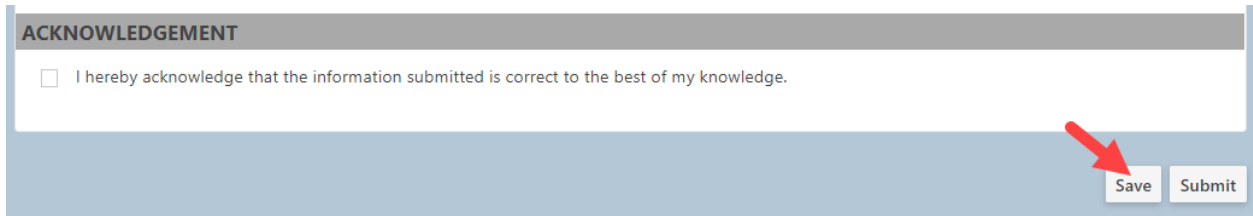
FY 2015 Approved Grant Exemption Payout Detail (See Instructions)					
Grant Date	Payout Amount	Grant Source	Grant Purpose Category	Grant Purpose	Acknowledgement
02/26/2015	\$4,124.00	KYTC Dept of Aviation (KDA)	Other	Runway Repair	<input type="checkbox"/> I acknowledge the Payout amounts are accurately reflected in the Revenue and Appropriation Section.
	Total:				
	\$4,124.00				

4. The **Acknowledgement** section at the bottom of the Year End Actuals will ask you to verify that the information submitted is correct to the best of your knowledge.



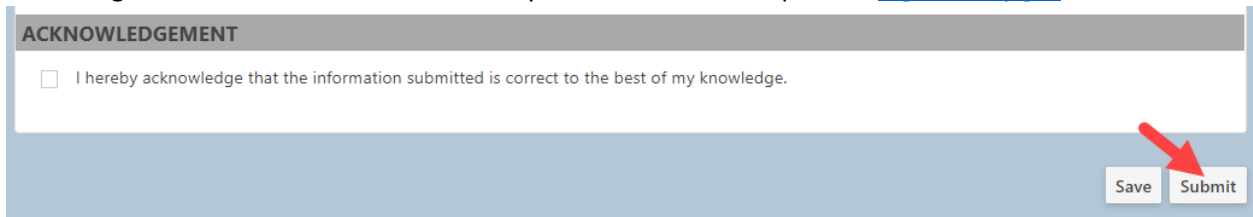
A screenshot of a web form titled "ACKNOWLEDGEMENT". It contains a single checkbox with the text "I hereby acknowledge that the information submitted is correct to the best of my knowledge." The checkbox is currently unchecked and is highlighted with a red rectangular border. At the bottom right of the form, there are two buttons: "Save" and "Submit".

5. Click **Save** to save the information entered and to come back and make changes to the Year End Actuals later.



A screenshot of the same "ACKNOWLEDGEMENT" form. The checkbox remains unchecked. A red arrow points to the "Save" button at the bottom right of the form.

6. Click **Submit** to complete and submit the Year End Actuals. Once submitted, you cannot make changes on the Year End Actuals unless you send an email request to dlg-csd@ky.gov.



A screenshot of the same "ACKNOWLEDGEMENT" form. The checkbox remains unchecked. A red arrow points to the "Submit" button at the bottom right of the form.