WYOMING
JUDICIAL BRANCH

Guidance on the Use of Wyoming Judicial Branch Funds for Treatment Court Programs

Wyoming Judicial Branch
Administrative Office of the Courts
2301 Capitol Avenue
Cheyenne, WY 82002
WyoCourts.gov | 307.777.7687

V 2.0 | Pub. 6.23.2026

Table of Contents

I. Introduction.

Wyoming Judicial Branch (WJB) funds must be strictly used for the intended purpose of the grant award, and can only be spent on allowable expenses that directly relate to the grant recipient's goals and objectives outlined in the grant application and funding contract (grant award). WJB grant recipients shall ensure all purchases are necessary, not duplicative, and provide direct benefit to their program participants[1] and avoid any misuse or waste of WJB funds.

II. Basic financial management.

Basic financial management cost principles define any charges incurred by the Wyoming Judicial Branch (WJB) grant as either allowable or unallowable. Allowable costs are charges incurred by the grant recipient that can be reimbursed by the WJB grant. Unallowable costs are charges incurred by the grant recipient that cannot be covered by the WJB grant.

Allowable costs are based upon these cost principles and the fundamental premises that:

(a) The WJB grant recipient is responsible for the efficient and effective administration of the award through sound management practices.

(b) The WJB grant recipient is responsible for administering WJB funds in a manner consistent with Wyoming statutes, *Rules Governing Court Supervised Treatment Programs*, and the terms and conditions of the grant award.

(c) The WJB grant recipient, in recognition of its unique combination of staff, facilities, and experience, is responsible for employing organization and management techniques necessary to ensure the proper and efficient administration of the grant award.

(d) The accounting practices of the WJB grant recipient must be consistent with these cost principles and shall include maintaining adequate documentation to support costs charged to the grant award.

[1] For the purpose of the appropriate use of WJB funds, a participant in a treatment court is defined as an individual who has not withdrawn from, been terminated from, absconded from, been suspended from, or successfully completed the program and is actively engaged in all the treatment court's requirements and services.

III. Allowable costs.

Except where otherwise authorized by statute, to be allowable under the grant award, costs must:

(a) Be necessary and reasonable for the proper and efficient performance of the intended purpose of the grant award.

(b) Conform to any limitations or exclusions set forth in these principles or in the grant award as to types or amount of cost items.

(c) Not be included to meet the matching requirements of another State of Wyoming grant unless specifically permitted by law.

(d) Be consistent with the grant recipient's policy and procedure manual.

(e) Be adequately documented.

(f) Be for the benefit of participants actively enrolled in the treatment court program.

IV. Reasonable costs.

A cost is reasonable if it does not exceed an amount that a prudent person would incur under the circumstances prevailing when the decision was made to incur the cost. In determining the reasonableness of a given cost, consideration must be given to the following:

(a) Whether the cost is generally recognized as ordinary and necessary for the grant recipient's operation or the proper and efficient performance of the grant award.

(b) The restraints or requirements imposed by such factors as sound business practices; arm's-length bargaining;[2] Federal, State, local, tribal, and other laws and regulations; and terms and conditions of the grant award.

(c) Market prices for comparable costs for the geographic area.

(d) Whether the person incurring the expense acted with prudence in the circumstances considering their responsibilities to the grant recipient, its

[2] For the purpose of the appropriate use of WJB funds, arm's-length transaction refers to dealings between two parties, who are not related and not in a confidential relationship, and who are presumed to have roughly equal bargaining power. Additionally, an "arm's-length" transaction must be voluntary (without compulsion or duress), take place on the open market where the parties are acting in their own self-interest.

employees, team members, management committee members, the public at large, and the State of Wyoming; and

(e) Whether the cost represents a deviation from the grant recipient's established written policies and procedures for incurring costs.

V. Allocable costs.

The cost is allocable if it funds only the share of goods or services used for the grant-funded program. For example, some coordinators also perform duties for their counties outside of treatment court operations, such as drug testing non-treatment court participants or overseeing non-Branch-affiliated diversion programs. Under this principle, treatment court grant funds could not be used to pay coordinators for those unrelated services, nor could supplies purchased with grant funds be used to support drug testing of non-treatment court participants.

VI. Unallowable costs.

Unallowable costs will not be reimbursed. If a cost does not meet the criteria of allowability, reasonableness, and allocability as set forth in Sections III, IV, and V it is **unallowable.** WJB grant recipients must not use unallowable costs as a match towards the grant award.

VII. Travel costs.

Travel costs include transportation, lodging, subsistence, and related items incurred by the grant recipient, its employees, team members, or management committee members who are traveling on official WJB grant-related business. These costs may be charged on an actual cost basis, on a federal per diem or mileage basis, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip. The method used must be consistent with those normally allowed in like circumstances in the grant recipient's other activities and in accordance with the grant recipient's established written policies. Commercial air travel shall be coach or an equivalent fare, without upgrades; otherwise the costs will be unallowable. Government rates shall be sought for all lodging when available and shall be equivalent to a standard room.

Travel costs of officials covered by this Section are allowable when they are specifically related to the grant award.

VIII. Personal use of goods and services.

The cost of goods or services personally used by employees is unallowable for charging to the WJB grant award. These types of costs are unallowable even if the costs are reported as taxable income to the employee.

Examples of goods or services for personal use include, but are not limited to:

(a) Charging travel costs for family members of an employee.

(b) Personal use of office supplies and shipping services.

(c) Purchasing electronics which are not used in the performance of the grant award.

(d) Personal housing costs for the grant recipient's employees, team members, or management committee members (for example, depreciation, maintenance, utilities, furnishings, etc.).

IX. Alcoholic beverages.

The purchase of alcoholic beverages with WJB grant funds is strictly prohibited and is an unallowable cost.

X. Entertainment and prizes.

(a) **Entertainment costs.** Costs of entertainment, including amusement, diversion, and social activities and any associated costs (such as gifts), are unallowable unless they have a specific and direct programmatic purpose for the benefit of treatment court participants, are included in the WJB grant application, and are noted in the grant recipient's budget.

(b) **Prizes and incentives.** Costs of prizes/incentives are allowable if they have a specific and direct programmatic purpose, are for the benefit of program participants, are included in the WJB grant application, are noted in the grant recipient's budget, and are reasonable.

XI. Advertising.

The costs of advertising media and corollary administrative costs, including but not limited to, magazines, newspapers, radio and television, direct mail, exhibits, and electronic or computer transmittals are allowable. solely for:

(a) The recruitment of personnel required by the grant recipient for the performance of the grant award's purpose.

(b) The procurement of goods and services for the performance of the grant award’s purpose.

(c) Program outreach and other specific purposes necessary to meet the grant award requirements.

XII. Public relations.

The term “public relations” includes community relations and means those activities dedicated to maintaining the grant recipient's image or maintaining or promoting understanding and favorable relations with the community or public at large.

Allowable public relations costs must be:

1. Specifically required by the grant award.
2. Related to communicating with the public and press about specific activities or accomplishments which result from the performance of the grant recipient.
3. Related to communicating with news media and government public relations officers, to the extent that such activities are limited to communication necessary to keep the public informed on matters of public concern.

Unallowable public relations costs include, but are not limited to:

1. All advertising and public relations costs other than previously specified.
2. Costs of meetings, conventions, conferences, or other events related to other non-WJB grant award activities, which include costs of displays, demonstrations, and exhibits, costs of meeting rooms, hospitality suites, and other special facilities used in conjunction with shows and other special events, and salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings.
3. Costs of promotional items and memorabilia.
4. Costs of advertising and public relations designed solely to promote the grant recipient.

XIII. Materials and supplies costs.

Costs incurred for materials and supplies necessary for the performance of the grant award are allowable. Purchased materials and supplies must be charged at their actual prices.

Materials and supplies used for the performance of the grant award may be charged as an allowable cost. The costs for electronic devices are allowable if they are essential and allocable to the performance of the grant award. Electronic devices paid for out of WJB funds need not be solely dedicated to the performance of the purpose of the grant award, but must be essential to the performance of the purpose of the grant award.

Prior to purchasing equipment, computing devices, copiers, printers, or other electronic devices, or goods with a cost in excess of $5,000, the grant recipient shall receive approval from the WJB. Grant recipients shall also discuss disposal options at the end of life of those items.

XIV. Memberships, subscriptions, and professional activity costs.

(a) Allowable costs include:

1. Costs of the grant recipient's membership in business, technical, and professional organizations, if related to the purpose or management of the purpose of the grant award.
2. Costs of the grant recipient's subscriptions to business, professional, and technical periodicals.

(b) Unallowable costs include:

1. Costs of membership in any civic or community organization.
2. Costs of membership in any country club, social club, dining club, or organization.

XV. Lobbying costs associated with obtaining WJB award assistance.

WJB funds may not be expended by the grant recipient to pay any person for influencing or attempting to influence an officer or employee of the WJB, a member of the Wyoming Legislature, or an officer or employee of the Executive Branch.

XVI. Professional service costs.

Costs of professional and consultant services rendered by persons who are members of a particular profession or possess a special skill and who are not officers, employees of the grant recipient, team members, or management team committee are allowable in certain circumstances. At a minimum, costs of professional or consultant services must:

(a) Be supported by evidence of bona fide services available or rendered for retainer fees.

(b) Be the result of an "arm's length transaction."

In addition, when determining the allowability of costs of professional or consultant services, the following factors are relevant:

(a) The nature and scope of the service rendered in relation to the service required.

(b) The necessity of contracting for the service, considering the grant recipient's capability in the particular area.

(c) The past pattern of such costs, particularly in the years prior to receiving a WJB grant award(s).

(d) The impact of the services on the grant recipient's program.

(e) Whether the service can be performed more economically by direct employment rather than contracting.

(f) The qualifications of the individual or entity providing the service and the customary fees charged, especially on non-grant-funded activities.

(g) The adequacy of the contractual agreement for the service (for example, description of the service, estimate of the time required, rate of compensation, and termination provisions).

While no single factor is determinative, the provided list of factors may be considered when determining the allowability of costs related to professional or consultant services.

XVII. Fundraising and investment management costs.

Costs of organized fundraising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred to raise capital or obtain contributions, are generally unallowable. However, fundraising costs for meeting the grant recipient's program goals and objectives are allowable with the prior written approval of the WJB.

XVIII. Prior written approval (prior approval).

The reasonableness and allocability of certain costs under WJB grant awards may be difficult to determine. To avoid subsequent disallowance or dispute based on unreasonableness or non-allocability, the grant recipient is encouraged to seek the prior written approval of the Wyoming Judicial Branch before incurring the cost. The absence of prior written approval will not affect the allowability of a cost unless prior approval is specifically required.

XIX. Disallowing costs after incurrence.

Vouchers and invoices must be submitted to the WJB Behavioral Health Coordinator (Coordinator) for review and approval for payment. If the examination of a voucher or invoice raises a question regarding the allowability of a cost submitted, the Coordinator shall:

(a) Hold informal discussions with the grant recipient as appropriate.

(b) If the discussions do not resolve the matter, the Coordinator shall issue written notice advising the grant recipient of the disallowed cost. The notice must advise the grant recipient that it may:

(i) Submit a written claim to the WJB Chief Fiscal Officer for payment of the disallowed cost and explain why the cost should be reimbursed; or

(ii) Seek non-WJB grant funds to pay for the expenditure and provide notice to the Coordinator of the entity billed.

XX. Financial audits.

A financial audit is generally defined as a thorough review of a grant recipient's financial records and transactions and is typically performed by an external entity. Its primary purpose is to verify the accuracy and completeness of the grant recipient's financial statements and ensure compliance with accounting standards and regulations.

In addition to financial audits conducted by external entities, the WJB may conduct financial reviews, examinations, monitoring activities, or audits of grant-funded programs and related financial records.

XXI. Remedies for non-compliance.

Notification. If a grantee becomes non-compliant with Wyoming statutes, regulations, or the terms and conditions of its grant award, including as a result of adverse audit findings or deficiencies identified through financial reviews or monitoring activities, the WJB will notify the grantee in writing. The WJB may impose additional conditions to help bring the grantee back into compliance, up to and including termination of the grant award.

Termination. A WJB grant award may be suspended, modified, or terminated for failure to comply with applicable Wyoming statutes, regulations, audit requirements, or the terms and conditions of the grant award. Upon identifying potential non-compliance, the WJB may provide written notice to the grantee describing the nature of the issue and any corrective action requested.

The WJB may, in its discretion, allow the grantee a reasonable period of time, including up to thirty (30) days, to cure the non-compliance or otherwise respond to the concerns identified by the WJB. In determining whether to allow additional time or impose corrective measures, the WJB may consider the nature and severity of the non-compliance, the grantee's efforts to address the issue, and any explanation provided by the grantee.

If the WJB determines that the non-compliance has not been adequately resolved, or that termination or other action is otherwise appropriate, the WJB may terminate the grant award or impose other conditions or sanctions deemed necessary. The grantee will be notified in writing of any such action and the grounds supporting the decision.

XXII. WJB assistance.

It is the responsibility of the grantee to ensure the funds it receives are spent and managed in compliance with Wyoming statutes, WJB rules, and the terms and conditions of the grant award. The WJB can provide training, technical assistance, and resources to support WJB grant recipients to successfully manage the financial aspects of their grant award.

XXIII. List of allowable expenditures for WJB invoices.

The following list is designed to provide WJB grant recipients guidance on what expenses can be entered in each cost description on the WJB monthly invoice. All expenditures must accompany and match what is contained in the budget justification document in the grant recipient's grant application. This is not an inclusive list. Questions about expenditures and applicable cost description categories should be directed to the Coordinator.

Administrative.

1. Salaries – includes full-time, part-time, temporary employees, overtime, accrued leave/sick payments, and bonuses. All of this must be budgeted and approved on the submitted financial budget.
2. Benefits – includes medical, dental, retirement, and life insurance policies.
3. Taxes and required government contributions – includes federal employment taxes, social security, Medicare, and Workers' Compensation.
4. Treatment Court program office rent
5. Printer and copier supplies
6. Office supplies
7. Postage
8. Phones and cell phones, and internet services
9. Miscellaneous expenses – includes coffee/pods/creamer, water bottles/Culligan machines, tissue, and hand sanitizer. All of these products must be available and accessible for treatment court participant use.

Training Expense.

1. Travel – includes airfare, mileage, parking, Uber, and taxi expenses. Tips and fees for taxis, Uber, or other ride-sharing services are reimbursable up to 20% of the customary fare, rounded up to the nearest cent.
2. Conference registration
3. Meals and Incidental Expenses (M&IE) - M&IE includes all meals and tips for services like food servers and luggage handlers. Complimentary meals provided by a hotel/motel do not affect M&IE. However, travelers shall deduct meals furnished by the government or included in a registration fee from their M&IE allowance.
    a. Daily M&IE rates will not exceed federal limits.
    b. Tips and incidental expenses cannot be claimed separately as they are included in M&IE.

c. M&IE rates will be determined by the destination city (the city in which the claimant obtained lodging).

Treatment. Includes contracted substance use and mental health therapy services, individual counseling, Medicated Assisted Therapies (MAT), and family and couples counseling.

Supervision & Monitoring. Includes the use of GPS/SCRAM or other electronic monitoring equipment and supervision monitoring apps such as R Connect.

Educational Programs & Materials. Educational programs and materials are specialized, evidence-based training modules, curricula, and outreach resources. They are designed to educate court staff, participants, and the community on substance use disorders (SUD), mental health, and program expectations, ensuring treatment courts operate with maximum efficacy. Examples include:

1. Curriculum & Workbooks: Materials required for psychoeducational groups, cognitive behavioral therapy (CBT), or substance use disorder (SUD) education.
2. Skill-Building Classes: Costs for educational programs focused on life skills, such as financial literacy, job readiness, parenting, and nutrition.
3. Culturally Responsive Materials: Supplies and literature used in traditional practices, talking circles, or culturally specific healing modules.
4. Vocational & GED Education: Fees for participant educational testing, GED prep courses, or technical certifications.

Quality of life (QOL). Money set aside to improve the well-being, safety, health, and daily living conditions of treatment court participants. QOL shall be used for projects or services that improve treatment court participants' overall quality of life.
Common examples include:

1. Transportation assistance (gas cards, bus passes)
2. Housing or sober living support
3. Work clothing, uniforms, or boots
4. Identification documents and licensing fees
5. Educational or vocational costs

6. Childcare assistance
7. Recovery support services
8. Emergency food or hygiene items
9. Incentives, program graduation materials, and pro-social activities
10. Medical or prescription co-pays not otherwise covered

Drug Testing. Drug testing equipment and supplies shall only be used to drug test or breathalyze actively enrolled treatment court participants. Drug testing supplies and equipment include, but are not limited to:

1. Drug testing supplies (gloves, BA straws)
2. Drug tests and breathalyzers
3. Laboratory confirmations
4. Laboratory equipment

Surcharge Funding. Use of surcharge funding, if awarded, shall be consistent with the proposal set forth in the program's funding award letter. Any deviation from the approved use of surcharge funding must receive prior written approval from the WJB.