

**Kentucky Division of Emergency Management  
Standard Operating Procedures**

**Affected Unit:** All KYEM Personnel, Sub-grantees, and Sub-recipients

**Guideline:** 2013-906

**Revision:** 2016-001

**Topic:** Reimbursement Guidelines for all Kentucky Emergency Management Grants

---

**GENERAL REIMBURSEMENT GUIDELINES**

It is the direct responsibility of Kentucky Emergency Management (KYEM) staff and any entity requesting reimbursement from KYEM to be familiar with these reimbursement guidelines and specific grant requirements. These guidelines should be shared as necessary with vendors, support individuals (i.e. other staff or invitees in travel status), and staff to ensure correct submission of proper documentation required for grant program reimbursements.

**Sub-recipients must meet all reimbursement requirements contained herein. Non-compliance may result in denial of reimbursement request(s).**

Per 2 CFR 200.331(b), KYEM is required to perform an annual risk assessment for each sub-recipient to determine the capabilities of the sub-recipient to appropriately manage federal awards. Risk Assessment surveys must be completed annually by each sub-recipient before any reimbursements may be distributed by KYEM. If a sub-recipient is an applicant for more than one grant, only one risk assessment is required to be submitted.

Grant program expense reimbursement requests must be approved by KYEM and must comply with applicable local, state, and federal laws, regulations, policies, procedures, and agency or program guidelines. These guidelines are not all encompassing and issues not specifically addressed will be reviewed on a case-by-case basis to ensure compliance with existing KYEM, Department of Military Affairs (DMA), State and Federal guidelines, regulations, and laws.

In addition, to be allowable under Federal grant awards, costs must meet the following general criteria:

1. Be necessary and reasonable for proper and efficient performance and administration of the applicable award or grant
2. Be allowable and allocable under the grant guidelines
3. Be allowable under the provisions of 2 CFR Part 200 and conform to any limitations or exclusions set forth therein

All disbursement and reimbursement requests processed by KYEM must comply with the following guidelines:

1. All required supporting documentation must be included when reimbursement requests are submitted. Reimbursement requests are considered initially submitted when received electronically (uploaded to SharePoint, scan, fax, email). Notification of submission is requested to KYEM program Point of Contact (POC) by the sub-recipient to ensure the documentation is received. All hard copy submissions are considered initially submitted when received and date/time stamped.

Please note this process will assist with determining the 30 day payment period as is required in 2 CFR 200.305. Resubmissions due to improprieties will re-start the tracking period for payment.

2. Documentation must be complete and understandable to an independent third party without additional information or explanation.
3. Supporting documentation must be uploaded to the appropriate program location in SharePoint when applicable.
4. Reimbursement requests must include required signatures.
5. If supporting documentation does not clearly identify the purpose or description of the item or service being purchased, then clarification should be provided with the invoice.
6. All Personally Identifiable Information (PII), such as social security number and date of birth, should be omitted/redacted (blacked out or whited out) from all support documentation before being submitted to KYEM.

### **Receipts and Invoices**

All disbursement transactions must be accompanied by a receipt or invoice that is legible and complete. A receipt and invoice must include the following information to be complete and considered for reimbursement:

#### **Receipts**

Will contain the following information:

1. Name and address of the vendor or establishment providing the product or service
2. Date the product or service was provided
3. Itemized description of all products or services
4. Unit price of products or services (if applicable)
5. Total amount charged
6. Note: Kentucky sales tax is not typically reimbursable

## **Invoices**

Will contain the same information as a receipt and include:

1. Vendor/Payee invoice number, account number, and any other unique meaningful identifying number
2. Vendor name, address, and telephone number
3. Services (such as mowing or cleaning) must include a complete invoice.
4. Quotes, bids, proposals, or prepaid invoices are not acceptable for reimbursement or advance payments. Statements are generally not acceptable for reimbursement.
5. Invoices must be a legible copy of the original.
6. Invoices must be complete when received from the provider of the service. In the unusual event that a piece of required information is missing (page numbers or contact information), the required information must be annotated with the appropriate missing information and signed (or full initials) and dated by the person attesting to the validity of the invoice.

## **Additional or Program Specific Documentation**

Additional documentation may be required based on specific program guidance. These documents must be posted on SharePoint, if applicable. For example:

- CSEPP requires a signed Master Agreement Invoice Form 1801 (with CSEPP budget approval)
- The EMA and CSEP programs require the submission of a signed KYEM Form 160.

## **KYEM FORM 152/153 FOR CSEPP AND EMA PROGRAMS ONLY**

No later than July 15<sup>th</sup> of each year, or as necessary for updates, county treasurers and County Emergency Management Directors or County Judge/Executives will be asked to provide to KYEM complete and updated form 152/153 which provide county and program-specific information that will assist KYEM in the review of reimbursement requests. Items which will be reported on the form will include, but are not limited to: personnel and the percentage of their county employment to be reimbursed under the grant; lease arrangements; policies regarding travel and cell phones; identification of program-specific vehicles and equipment; and cost allocations for office space, utilities, copiers, internet connectivity, fax machines, cellular and landline phones, use of general services (mowing, cleaning), and any other information that may facilitate review.

## **GENERAL BACKUP DOCUMENTATION GUIDELINES FOR SPECIFIC TYPES OF EXPENDITURES**

### **Cost Shares or Cost Allocations**

Cost reimbursement for shared facilities, utilities, telephone bills, partial salaries, vehicles, and services must be indicated on the Form 152/153 as the established cost share percentage for the program and the actual amount due must be indicated on the front of the source document submitted for reimbursement. Example: Total utility bill is \$100.00. Program occupies 25% of the building. Cost share of the utility bill is 25%. Total reimbursement due for the utility expense is \$25.00

1. Must provide a copy of the invoice showing the total amount due
2. Proof of payment (See definition)

### **Facility and Land Leases**

1. Copy of Lease Agreement must contain:
  - a. Names of landlord and lessee
  - b. Dated signatures of both parties
  - c. Length of lease
  - d. When rent/lease payments are due
  - e. Lease amount
  - f. Agreement regarding utilities and maintenance responsibilities
  - g. Address of leased property
2. Proof of payment (See definition)
3. The rental of property owned by any individuals or entities affiliated with the non-Federal entity is generally not eligible for reimbursement.

### **Equipment and Copier Costs**

1. Invoice from provider
2. Indicate the location of the copier/equipment and the program it supports
3. Proof of payment (See definition)

**Special Note:** If copier invoices do not reflect a per copy rate, a copy of the lease must be provided.

### **Office Communications (phones, cell phones, fax, internet)**

1. Complete copy (all pages front and back) of original bill (see special note below)

2. Indicate the supported program and location of the phone, fax, internet connection, or to whom the cell phone is issued.
3. Proof of payment (See definition)

**Special Note:** Submit only the pages of the invoice that are applicable (total amount invoiced, vendor information, pages showing the actual amounts claimed for reimbursement), unless additional pages are necessary for clarification. Retain full bill at sub-recipient level for audit review.

**Special Note:** Specify on Form 152/153 if the county issues cell phones or reimburses all or a portion of a personal cell phone cost

**Special Note: Reimbursement of a Personal Cell Phone**

1. If possible, establish a flat rate policy **or** highlight applicable charges
2. Copy of the invoice
3. Proof of payment to employee for cell phone invoice (See definition)

**Administrative Support (Non Payroll, Program Specific, and Allowable)**

1. Cost per hour of compensation and how this rate was determined (i.e. average of salaries, specific salary rate, lump sum)
2. Number of hours worked
3. Total cost of compensation
4. Timeframe and purpose
5. Timesheet, statement of hours, or time summary signed by employee and supervisor, appropriate designated official, or designee
6. Proof of payment (See definition)

**Utilities**

1. Copy of the original invoice
2. Location of service (if not already noted on invoice)
3. Proof of payment (See definition)

**Special Notes: Utilities and Leases**

1. If the program is the only occupant in a single facility, the utility bill will be sufficient to determine the reimbursable amount. However, if the program shares a facility with another sub-recipient element or program, only the percentage of square footage occupied by the applicable grant's sub-recipient program is eligible for reimbursement.
2. This split/cost allocation information will be reported on the form 152/153. For example: EM occupies half of the building (50%), CSEPP (25%), and 911 (25%).

### **Office Supplies and Other Allowable Expenses**

1. Copy of itemized invoice
2. Purpose of the expense
3. Proof of payment (See definition)

### **Travel (if allowed by grant program)**

Travel reimbursement requests must be submitted in one, complete request per traveler, for each travel event, which includes all supporting documentation without split of expenses.

For example: Do not put hotel on one request, and meals and mileage on another request.

1. Complete and signed travel voucher, or sub-recipient statement with listing of all travel expenses reimbursed to the employee and proof of payment to employee for allowable expenses (See proof of payment definition)
2. Hotel folio must reflect zero balance due, dates of stay, name, address, and phone number of establishment, itemized charges, and name of individual. If hotel charges were direct billed, this should be noted for each folio by an authorized individual (i.e. supervisor, county treasurer) or by providing a copy of an online confirmation with proof of payment. (See proof of payment definition).
3. Meal receipts must be itemized, legible, and complete. Tips are limited to 20% of total amount of meal. (See note on multi-person receipts). Meal receipts are not required if the traveler(s) are paid using established per diem rates.
4. Miscellaneous travel receipts include other reasonable, necessary, and allowable expenses such as cab fare, rental car, gasoline, etc. If these miscellaneous expenses are less than \$10 per item, they do not require an itemized receipt, but must be listed individually (unless following a sub-recipient's policy that states otherwise).
5. Conferences, Meetings, Trainings, Exercises – Attendance by individuals requires one of the following: an agenda, registration form, purpose/justification of travel, certificate, or copy of sign-in sheet.
6. All travel requires written authorization for travel by the appropriate designated official or designee.
7. Air Fare - Airline itinerary, boarding pass or tickets (including name, price, airline, destination, dates), and receipts for baggage fees (not just an online confirmation of reservation). If travel is not completed as specified and the change is at the request of the sub-recipient or traveler then the cost will be incurred by the sub-recipient.
8. Complete and legible receipts should be provided for all reimbursement requests.
9. Receipts must be provided for fuel purchases reimbursed to the individual.
10. Personally owned vehicle (POV) mileage will be reimbursed based on the sub-recipient's travel policy, or the state policy, whichever is applicable.
11. All reimbursements must be paid in accordance with the travel policy information provided by the non-federal entity (152/153 for EMA & CSEPP).

**Special Note on Travel:** Grant reimbursements that exceed the maximum allowed under state travel guidelines may require additional documentation.

**Program-Hosted Event, Training, or Exercise**

1. Agenda or official public notification of event that includes dates, location, and event title/name
2. Registration list (if applicable)
3. Sign in sheets which contain dates, event, title, location, instructor name, and attendee signatures or initials
4. Meal receipts (if meal is approved, per attached General Policy Statement-Food and Beverages)
5. Itemized receipts for any other program-allowable purchases
6. Proof of payment (See definition)

**Vehicle Mileage**

1. For the EMA Program and CSEPP, all mileage must be reported on the “Mileage/Fuel Reimbursement Log” (attachment #1) which clearly identifies grant program mileage claimed, dates, vehicle identification, and purpose of travel.
2. For all out-of-state trips, mileage must be supported by using online mapping tools (i.e. Google Maps or MapQuest) for directions and calculated mileage.
3. Mileage will be reimbursed at state rate unless provided for differently in the sub-recipient’s policies, and should be indicated on the “Mileage/Fuel Reimbursement Log”.
4. If mileage is claimed for a specific vehicle, fuel costs and maintenance for the same vehicle cannot be claimed.
5. If a vehicle is used by multiple programs, the sub-recipient must claim mileage. Mileage claimed for reimbursement should be for program specific use only. Fuel will not be reimbursed for multi-use vehicles.

**Fuel**

1. For the EMA Program and CSEPP, all mileage must be reported on the “Mileage/Fuel Reimbursement Log” (attachment #1) which clearly identifies grant program mileage claimed, dates, vehicle identification, and purpose of travel.
2. Fleet bill or other fuel invoice – Submit copy of invoice with applicable charges, number of units, and price per unit noted. Ensure the copy of the receipt is legible and specified charges are highlighted.
3. If mileage is claimed for a specific vehicle, fuel costs and maintenance for the same vehicle cannot be claimed.
4. If vehicle is used by multiple programs, the sub-recipient cannot claim fuel and must only claim mileage for program specific use.

5. Clearly identify the vehicle associated with the fuel charge by make, VIN, and/or license tag number. (Must be included on form 152/153.)
6. Proof of payment (See definition)

**Maintenance or Repair of Equipment (if allowed by grant program)**

1. Copy of invoice
2. Indicate the specific equipment receiving maintenance or repair (use inventory, serial number, or VIN) and the equipment's location
3. Any notes or explanation necessary to justify the repair expense
4. If mileage is claimed for a specific vehicle, maintenance and fuel for the same vehicle cannot be claimed.
5. Proof of payment (See definition)

**Salaries and Benefits**

In accordance with federal regulations 44 CFR Part 13.20(b)(6) - *Standards for Financial Management Systems (Source documentation)* and 2 CFR 200.430(i) - *Standards for Documentation of Personnel Expenses* and OMB CIRCULAR A-87 Attachment B Section 8(h) - *Support for Salaries and Wages*, the documentation requirements for personal service compensation necessary to receive reimbursement from any federal grant shall be:

1) Daily work hours for each pay period are to be recorded by the sub-recipient on the KYEM form, "Time and Attendance Report" (attachment #2). **This form will account for all activity** for which the employee is compensated including hours coded to vacation, sick, etc.

- The sub-recipient must allocate total activity hours to the appropriate funding source (i.e. EMA, CSEPP, PA, other, etc.) for which hours are worked. This also includes other positions assigned to the employee by the sub-recipient outside of the grant program funding.
- The "Time and Attendance Report" must:
  - Reflect an after-the-fact distribution of the actual activity of each employee
  - Coincide with the actual pay periods of the sub-recipient
  - Contain the rate(s) of pay for the employee
  - Be signed and dated by the employee
  - Be certified correct by signature and date of the proper authority (i.e. Supervisor, Treasurer, County Judge/Executive or designee, etc.) for the sub-recipient
  - Be supported through attachment of the employee's actual time sheet(s) prepared by the sub-recipient for the purpose of issuing a pay check
  - The timesheet(s) must be signed by the employee and by the proper authority. If the sub-recipient's time and attendance policies require the dating of timesheet signatures, a date must also be present.
  - If time reported on the KYEM Time and Attendance Form differs from time on the submitted timesheet(s), a thorough explanation is needed.



- Hours stated as worked on behalf of any Federal grant must match the distribution percentage submitted by the sub-recipient and approved by KYEM as contained in form 152/153, if applicable.
- If the sub-recipient contracts with an individual to perform tasks funded by federal grants, the contract serves as the required documentation. A detailed "Time and Attendance Report" from the contracted individual is not required to be submitted for reimbursement.

2) Copy of the payroll register, or copy of the payroll check with the pay stub attached, or copy of the payroll summary, which must show the warrant/EFT date, pay period, net pay, withholdings, gross wages (see special note below), and employer paid benefits.

For most sub-recipients, the payroll register and payroll summary are payroll system-generated documents.

**Special Note:** "Gross wages" is total compensation for all activities paid to the individual by the sub-recipient. Example: If the individual is issued multiple paychecks by the sub-recipient, then copies of all payroll registers, payroll checks with pay stubs attached, or payroll summaries for that individual must be provided to show the total compensation of the employee by the sub-recipient.

**Special Notes on Salaries:**

1. Supporting documentation for proof of payment of employer's match for retirement, insurance, FICA, or Medicare is not required if reflected on the paystub, payroll summary, or payroll register.
2. If claiming employer paid benefits that are not reflected on the Employee Wage/Tax Deduction History Summary, or any other Payroll Report, as an employer-paid benefit; proof of payment must be in the form of a cancelled check, acceptable payment register, or bank statement reflecting payment and references the covered benefit period.
3. In the event a sub-recipient receives an audit finding in reference to any payroll issues, the sub-recipient will be required to provide additional supporting documentation for all payroll reimbursements until the sub-recipient receives a clean audit opinion regarding these issues.
4. Justification must be provided for any request for reimbursement of personnel overtime. The justification should include, but is not limited to:
  - a. Proof of attendance at meeting, training etc.
  - b. Written documentation of the tasks performed during the overtime period
  - c. Proof of program/grant allowability
  - d. Supervisor and/or KYEM approval of overtime
  - e. All other required documentation for salary reimbursement
5. For CSEPP and EMA claims, the calculation of benefits within the County's program will be addressed annually on form 152/153 and will not need to be resubmitted unless something changes in the County's administrative or fiscal program during the fiscal year.

### **Calculations**

Any calculations such as proration, percentages, cost allocations, etc. should be clearly identified and understandable to a third party. All calculations must be identified on the appropriate supporting documentation (i.e. calculator tape, or legibly handwritten notes demonstrating the calculation used). Handwritten notations must be initialed and dated.

1. Proration – This is required when a grant period of performance (POP) ends and a bill is presented that covers days both inside and outside of the POP. For example:

A monthly utility bill billing cycle begins September 16<sup>th</sup> and ends October 15<sup>th</sup>

The POP ends September 30<sup>th</sup>

Pro-rate the total bill for the period of September 16<sup>th</sup> through September 30<sup>th</sup> and include this amount on the reimbursement request

2. Percentages and cost allocations must be listed within the KYEM 152/153 form for CSEPP and EMA programs. For other programs, they must be listed within the appropriate documentation (i.e. approved cost allocation plan).

## **NOTES, CLARIFICATIONS, and DEFINITIONS**

### **Notes and Clarifications**

1. These procedures cannot be all encompassing and issues not specifically addressed will be reviewed to ensure compliance with existing program, Kentucky Emergency Management (KYEM), Department of Military Affairs (DMA), State and Federal guidelines, regulations, and laws.
2. Not all reimbursable expenses are contained within these guidelines.
3. Not all listed expenses are reimbursable for every grant program.
4. Sub-recipients shall be notified of immaterial changes in reimbursable amounts (i.e. sales tax, mathematical errors, etc.). Sub-recipients will have 72 hours in which to protest.
5. Specific questions should be directed to the appropriate KYEM program staff for clarification. To avoid untimely delays this should be done prior to the submission of reimbursement documentation.
6. All reimbursement requests must include proof of payment, and a copy of a legible receipt or invoice, and all other necessary support documentation.
7. Invoices and receipts must be itemized. Credit card receipts are not itemized and therefore are not acceptable as a standalone receipt.
8. Improper or inadequate (non-itemized, illegible, partial, etc.) documentation will be rejected and returned.
9. Late fees of any kind, such as those contained in utility bills, are not eligible for reimbursement.
10. Only agency memberships or dues to professional organizations are reimbursable. KYEM will not reimburse for individual memberships or dues.
11. The sub-recipient may be asked to indicate the original program that funded a piece of equipment to determine if maintenance or repairs on that piece of equipment are eligible costs under the program for which the claim is made.
12. When travel involves multiple personnel, reimbursement documentation must be for individual expenditures. An exception is group lodging of four (4) or more rooms that were paid as one (1)

bill (lodging folios must be in each individual's name). Meal receipts must be individual unless there is a clear and noted separation of charges for each person, or a clear statement of number of guests (a notation must be made as to which individuals are part of the total). Only charges for allowable travelers can be combined.

13. If combining personal travel with business travel, a statement must be provided that states no personal expenses have been included in the request for reimbursement, and travel time reflects only what was required for the program purpose.
14. Counties must state on their Form 152/153 if they will adopt the State travel policy and per diem rates per 200 KAR, or if they will follow their own written and approved county travel policy. This process will remain in effect for the entire fiscal year or grant period unless a revised form 152/153 is provided by the county and accepted by KYEM. This process cannot be randomly adjusted for individual reimbursement requests.
15. Any portion of a sub-recipient's policy that is less restrictive than State policies, program guidelines, or Federal laws and regulations may not be honored for grant reimbursement requests. Sub-recipient policies that do not mirror state policies should be submitted to the applicable KYEM program for review and eligibility determination. Once reviewed, policies must be resubmitted only if revised.
16. In the event that a document will not legibly copy, one of the following **must** occur for reimbursement to proceed:
  - a) The complete and legible original document is presented to KYEM, or
  - b) The fiscal officer (i.e. treasurer, city clerk, bookkeeper, etc.) makes a copy or scan of the original and complete document. The original document must be fully legible and retained for audit. The fiscal officer must make explanation notes on the document copy (but not on the original document) of the unclear items. There must be enough original information legible on the copy submitted to KYEM so that the fiscal officer is only making minor notes, not recreating the document, or any main area of the document, (i.e. writing in the full vendor information, or amounts). Notes, inputs, explanations, or information written on a document copy should be signed by, or have full initials of the individual making the entry, and thus certifying its authenticity, and should not redact or otherwise obscure any original information.
17. Altered documents are not acceptable. Altering includes changing, removing, or adding an amount, date, vendor, service, or product description, etc., or redacting (blacking out, whitening out or removing) something on the original document. Writing on a document to provide clarification is not considered altering if all of the original information remains legible and unchanged, and if signed (or full initials) and dated by person performing the edits.

18. **Do not** include any Personally Identifiable Identification (PII) such as social security number, date of birth, etc.
19. It is the sub-recipient's responsibility to ensure that proper lines of authority sign off, approve, and submit the appropriate paperwork for the reimbursement.
20. All written clarifications or notations, whether submitted as part of a document, or as a separate document, must be signed (or full initials) and dated by an individual authorized to provide the information or make the edits.
21. Final decision of the allowance, reasonableness, and allocation for reimbursement purposes, will be made by appropriate staff of Kentucky Emergency Management (KYEM) and/or staff of Department of Military Affairs (DMA).
22. All grant disbursements are subject to post reimbursement reviews by KYEM, DMA, state auditors, federal grantors, or others, and may be subject to further requirements such as, but not limited to, additional documentation or refunds by sub-recipient of grant funds.
23. Audit findings may result in delay or denial of any or all future and/or pending federal grant reimbursements until the finding has been resolved.

#### **Definitions:**

**Allocation** – The process of assigning a cost, or a group of costs, to one or more cost objective(s) in reasonable proportion to benefit provided or other equitable relationship.

**Allowable** - Permitted per programmatic guidelines.

**Invoice** – Request for payment provided by a vendor that contains the following detailed information: name of vendor, address, phone number, description of item, quantity, date, unit price (if applicable), total amount due, invoice number, and account number (if applicable).

**Legible** - Clear enough to be read when received by KYEM. Be cognizant of copy quality.

**Non-Federal Entity** – A state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a Federal award as a recipient or sub-recipient.

**Personally Identifiable Information (PII)** - Information that can be used to distinguish or trace an individual's identity, either alone, or when combined with other personal or identifying information that is linked or linkable to a specific individual. The definition of PII is not anchored to any single category of information or technology. Rather, it requires a case-by-case assessment of the specific risk that an individual can be identified. Non-PII can become PII whenever

additional information is made publicly available, in any medium and from any source, that, when combined with other available information, could be used to identify an individual.

**Proof of Payment** - In all cases a copy of the cancelled check is the preferred proof of payment method, however proof of payment in the form of an acceptable system-generated itemized check summary, payment register, or bank statement (to include thumbnail of cancelled checks, if provided) reflecting an ACH or EFT payment is also allowable. All proof of payment forms must also include payee name and amount of payment. Proof of payment forms must reference or directly reflect the invoice number or bill to be paid, **or** the invoice or bill should reflect the payment method and identifying number. (i.e. EFT, ACH or check number and corresponding date written on copy of the invoice.) Any written notations must be dated and signed (or full initials) by the person making the notation.

**Reasonable** – A standard for what a prudent person would consider fair, appropriate, and not excessive in usual and ordinary circumstances. (i.e. is the cost of meal ordinary, is a rental car required, is public transportation more economical, is personal mileage necessary, is carpooling available, etc.)

**Receipt** - A printed acknowledgement of payment received that provides the name and location of the establishment, an itemized list of the goods or services provided, the date of the transaction, and the amount paid. A receipt must contain the following detailed information: name of vendor, address, phone number, description of item, quantity, date, unit price (if applicable), and total amount paid (credit card receipts do NOT meet this requirement and are not acceptable).

**Sub-recipient** – A non-federal entity that receives a sub-award from a pass-through entity to carry out part of a federal program.

## REFERENCES

- Finance Cabinet Pre-Audit eMARS User's Manual
- Finance and Administration Cabinet Policies
- Department of Military Affairs Internal Control SOP#601
- 2 CFR Part 200
- 2 CFR Part 225 Cost Principles for State, Local, and Indian Tribal Governments (formerly OMB Circular A-87)
- 44 CFR Part 13 Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Government

- Kentucky Revised Statutes (KRS) and Kentucky Administrative Regulations (KAR)