

FISCAL 101

May 2018

Topics to be covered:

- ▶ Federal Funding Sources
- ▶ Budget Structure
- ▶ Participant Reimbursement
 - Missing Receipt Policy
 - Fuel cards/Bus passes
 - Log books – 3 person signature process
 - Voucher System
- ▶ Cost allocation.
- ▶ Questions and Answers.





FOUR FEDERAL GRANTS

1. 100% Funds

- Also known as 100% Original Funds
- Reimburses 100% for costs included in the Administrative Budget
- Cannot be used for Participation Reimbursement Budget

2. 50/50 Operations

- Reimburses 50% for costs included in the Administrative Budget
- Requires Local Match Funds

3. 50/50 Participant Reimbursements

- Reimburses 50% for costs included in the Participant Reimbursement Budget
- Requires Local Match Funds

4. 100% Mid-Year Carryover

- Reimburses 100% for costs included in the Administrative Budget
- Cannot be used for Participation Reimbursement Budget

Budget Structure

What should be considered before developing an annual budget?

- ▶ Number of Clients for the BFET program
- ▶ Number of Employees for the BFET program
- ▶ Participant Reimbursement:
 - What categories will agency serve?
 - How many clients per category does the agency serve?
 - Review Provider Directory:
<https://www.dshs.wa.gov/sites/default/files/ESA/csd/documents/BFET/BFETSupportServiceDirectory.pdf>
 - What is the maximum that agency will allow per category?

Administrative Budget



Participant Reimbursement Budget

Budget Details

Administrative

- Salaries
- Fringe Benefits
- Administrative
 - Direct
 - Supplies
 - Purchased Services
 - Telephone
 - Audit Costs
 - Contractor Costs
 - Postage
 - Printing
 - Staff Training
 - Advertising
 - Lease (use tool)
- Client Services Costs
- Travel

- Percentage
- Telephone
- Insurance
- Utilities

Participant Reimbursement

- Transportation
- Basic Education (all certification testing)
- Clothing
- Child Care
- Other
 - Book & Supplies
 - Educational costs
 - Educational materials
 - Boots
 - Knives
 - Emergency costs
 - Utility assistance
 - Rent assistance
 - Car repairs
 - Housing
 - Hygiene

Provider-Administrative Costs versus Client-Administrative Costs

- Provider Administrative Costs: Costs specifically for BFET Program
 - Indirect eligible
 - Examples:
 - printing of publications
 - marketing for work fairs

- Client Administrative Costs: Items for client to use.
 - Not Indirect eligible
 - Examples:
 - labels and folders for client's various resumes
 - postage to mail applications

Only type information into the cells without formulas

Plug in total square feet

Enter total square feet of non-common areas

This is your eligible sq ft for BFET (formula)

Plug in total monthly lease cost

Total percent of square feet used for BFET participants (formula)

Monthly Lease base (formula)

Plug in total hours of all staff

880

Cost Allocation

- ▶ The first step in any cost allocation plan is to determine how salaries and benefits will be charged to a grant.
- ▶ There are 3 allowable methods. Methods are determined based on what services an agency provides for BFET clients.
- ▶ The preferred method by FNS for providers is the Time and Effort method.



THREE COST ALLOCATION METHODS!

1. Time & Effort: Staff time recorded via time keeping system
2. Instructor Ratio: Percentage of CBO Instructor's class time determined by percentage of BFET clients attending class
3. Client ratio: Actual client data determines the amount of time spent on the BFET program
(this is still Time & Effort and needs to be recorded in a different matter, like a timesheet, not percentage like instructors)

Common Costs

- Direct Charge vs. Percentage-Based Charge

Direct Charge (CANNOT be percentage based):

Supplies, Printing, Postage, Travel, Staff Training, Marketing (Advertising), Instructors

Percentage-Based

Salaries, Fringe & Payroll Taxes, Insurance, Lease or Rent, Utilities, Phone, Contractual Services

Invoicing Process

The following items need to be included in the reimbursement packet and sent via secure email:

1. A19 Invoice Voucher
2. Cost Details worksheet – please revise as needed for your agency costs
3. Salary/Lease Calculation Tool
4. Local Match Certification – not required for ORIA (Match is paid through ORIA state funds)

The monthly roster must be approved by the DSHS Operations Unit **before** submitting these items for payment processing.

Emails: Mainstream: SWBFETPolicy@dshs.wa.gov

ORIA: ashley.mai@dshs.wa.gov

Useful Websites

Food & Nutrition Services

<http://www.fns.usda.gov/snap/rules/Memo/Support/employment-training>

Washington State Basic Food

<https://www.dshs.wa.gov/esa/community-services-offices/basic-food>

DSHS Provider Directory

<https://www.dshs.wa.gov/sites/default/files/ESA/csd/documents/BFET/BFETSupportServiceDirectory.pdf>

DSHS BFET Program Handbook

<https://www.dshs.wa.gov/sites/default/files/ESA/csd/documents/BFET/BFETProvidersHandbook.pdf>

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Questions & Comments

