

FISCAL 201
MAY 2018

TOPICS TO BE COVERED:

Local Match Information

- Acceptable Local Match Certificate
- Possible Local Match grants
- Donations used as Local Match

Reutilized Funds

Indirect Rate Application

Review of Fiscal Monitoring

Review of funding sources:

- Administrative vs. Participant Reimbursement funds

ACCEPTABLE LOCAL MATCH CERTIFICATION

How to complete the Local Match Certification form:

- The Print name box at the top is the same person who will be signing as the authorized **representative** in the box below. (This will generally be accounting staff.)
- Type and source is the name where the local match funds were generated from.
ie: United Way, Bill Gates Foundation, Retail sales (if you have revenue source)
- Dollar amount from each entity listed (each local match form can list up to 3 entities).
A separate line **must** be used for every entity.
- The time period this certification must match the time period of your A19
- Type of service/contract would be Basic Food E&T or BFET.
- Name of entity is your agency.
- Name of authorized **agent** could also be the authorized representative or the agency CEO, CFO, Agency Director, Business Manager, etc.
- Contractor/vendor number would be the DSHS contract number for the contract year
- Authorized **representative** signature is who can certify that the local match is being used for the amount listed above. (This will generally be accounting staff, but can be the CEO, CFO, Agency Director, Business Manager, etc.)



BFET Funds Match Certification

(This form must be submitted with final contract billing.)



		<p>I, _____ certify the following local funds from:</p>					
<p>PRINT NAME</p>							
				<p>were provided in the amount of</p>			
	<p>TYPE AND SOURCE OF PRIVATE / LOCAL FUNDS</p>						
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LOCAL MATCH ISSUES

- a. Not tracking the local match properly: All matched funds need to have a general ledger account established to track when the funds are used. Once used the funds **cannot** be used again or for other expenditures within the agency.
- b. Not having proper documentation on the local match. If the grant is distributed annually, be sure to have the current year grant documentation.
- c. Using funds that can't be used for local match (federal funds) or not being able to identify what is in the funds because they have being mixed together.
- d. The Local Match Certification form needs to total up to the same amount on your A19 form.

POSSIBLE LOCAL MATCH GRANTS

Federal Way and Tacoma

Private Contributors

City of Tacoma Bridge Funding

United Way

Olympia

Private Contributors

United Way

Seattle and SeaTac

Private Contributors

King County Housing
Authority

King County Fund

United Way

King county HEP (Homeless)

POSSIBLE LOCAL MATCH GRANTS

Spokane

Private Contributors

Launch into Employment
Assistance Program (LEAP)

Yakima

Private Contributors

United Way

DONATIONS USED AS LOCAL MATCH

- ✓ Create a general ledger for tracking.
- ✓ Track your donations by using a worksheet.
- ✓ Your donations should be separated by donor.
- ✓ Your worksheet should show the balance.
- ✓ Worksheet should tie to your general ledger.

Example of Local Match Tracking Sheet

Agency Name: ABC Employment & Training Co.

	Month Deposited/Used	Total Amount Received	Used as match	Balance	
<i>Individual/Private Contributions</i>					
Individual/Private Contributions as of October 1, 2016				500.00	Must have documentation of donors to use a balance forward
Jane Smith	October 7, 2016	100.00	0.00	600.00	
Sally Mae Foundation	October 12, 2016	1,000.00	0.00	1,600.00	
U of WA Foundation	October 17, 2016	1,000.00	0.00	2,600.00	
Bill Gates Foundation	October 27, 2016	2,000.00	0.00	4,600.00	
	October invoice	0.00	3,562.85	1,037.15	
	October balance		0.00	1,037.15	This should balance to your general ledger
Jane Smith	November 7, 2016	750.00	0.00	1,787.15	
United Way	November 16, 2016	2,500.00	0.00	4,287.15	
Employment Works Grant	November 22, 2016	1,000.00	0.00	5,287.15	
	November invoice	0.00	4,256.82	1,030.33	
	November balance	0.00	0.00	1,030.33	This should balance to your general ledger

INDIRECT RATE APPLICATION

Although your organization may have its own indirect rate and costs, this topic is to clarify how BFET is defining indirect, and how it is applied to the contract.

IMPORTANCE OF FISCAL MONITORING

A few things about fiscal monitoring:

- 1. There should always be written procedures for fiscal processes. It is easy to have everyone, especially in a small office, know what the processes are, but for fiscal duties and audit reasons the procedures need to be written.*
- 2. This is to assist and ensure that everything done fiscally matches to what has been provided via the budget submitted—what was in the budget, how to cost allocate and if you have an indirect rate (using the correct rate).*
- 3. Last but not least, the Participant Reimbursement is one of the most common problem areas during the monitoring. The amounts on the roster should match the A19.*

DIFFERENCE BETWEEN FUNDING SOURCES

- What can 50/50 administrative funds be used for?

The providers Administrative costs to administer the program.

ie: Salaries, Benefits, etc.

- What do agencies use the 50/50 participant reimbursement funding for?

To help the participant/client, cover costs, during the transition of wages or other income sources. The client has to be engaged in an approved activity.

ie: Transportation, Educational Exp Clothing, Child Care, etc.

- 100% funds are Mainly used for DSHS to administer the program. The additional funding could be shared with the contractors. If a contractor receives 100% funds, what can they be used for?

The providers Administrative costs to administer the program.

ie: Salaries, Benefits, etc.

FUNDING SOURCES CONTINUED

These are different grant awards and require unique coding to be able to receive the federal funding.

Therefore, it is important that you use the appropriate A19 for each funding source.

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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>

QUESTIONS & COMMENTS



Questions
are
guaranteed in
life;
Answers
aren't.