FFY 2019-2021 CalFresh Outreach

Fiscal Reporting
Training Overview

Overview of budget structure
Fiscal Reporting Workbook (Invoice & SSDR)
Time & Effort Forms
Allowable activities and time
Supplemental Invoices & SSDRs
Budget projections & BARs
Fiscal desk reviews
Total CFO Budget

Fed Share

State Share

SS is double the amount of FS or “you receive 50% FS” of what you report as SS

State Share = the value of existing resources reported
No actual money exchanged!
COMBINED BUDGET SUMMARY
XYZ Community College Foundation
Contract Number: EXAMPLE
October 1, 2018 through September 30, 2019
(FFY 2019)

<table>
<thead>
<tr>
<th>Budget Line Categories</th>
<th>State Share (Not Reimbursable)</th>
<th>Federal Share (Reimbursable)</th>
<th>Total Program Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel Salaries</td>
<td>$50,000</td>
<td>$21,000</td>
<td>$71,000</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>$22,000</td>
<td>$8,700</td>
<td>$30,700</td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>$464</td>
<td>$2,000</td>
<td>$2,464</td>
</tr>
<tr>
<td>Travel and Per Diem</td>
<td>$-</td>
<td>$532</td>
<td>$532</td>
</tr>
<tr>
<td>Other Costs</td>
<td>$-</td>
<td>$4,000</td>
<td>$4,000</td>
</tr>
<tr>
<td>Indirect Costs at 38%</td>
<td>$27,536</td>
<td>$13,768</td>
<td>$41,304</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td><strong>$100,000</strong></td>
<td><strong>$50,000</strong></td>
<td><strong>$150,000</strong></td>
</tr>
</tbody>
</table>

**Note:** This Budget Summary worksheet will be automatically populated by data entered from the Annual Budget Detail worksheet. Please check to ensure that all data transfers properly and that all calculations are correct. Total Federal Share Budget must be **50% (or less)** of total State Share Budget as reflected below.

**Percent of Federal Share to State Share:** 50.0000%
Let’s take a look at an example...

Example CFO budget workbook
Budget Recap

- More about the budget workbook...
  - 3 years
  - Only year 1 included in fiscal reporting workbook
  - Final 3-year budget was emailed to your campus contacts in July

- More examples are available in the proposal development webinar:
  - Webinar Recording
  - Webinar Slides
Fiscal Reporting

What is Fiscal Reporting?
- The submission of Invoice, State Share Documentation Report (SSDR) and Personnel Back-up, Time and Effort Forms (TEFs)

What is an Invoice?
- Reporting all FS costs during the quarter to be reimbursed with these subcontracted federal funds

What is a State Share Documentation Report (SSDR)?
- Reporting the value of all CFO allowable costs funded by your campus or other non-federal funds (not reimbursed).
  - No actual money is exchanged!
  - You are only reporting the value of these efforts.
Let’s take a look at an example...

Fiscal Reporting Workbook Example

Invoice Review Checklist

More about the Fiscal Reporting Workbook...

◦ All 4 Quarters reported in a single workbook

◦ Enter information on the SS and FS entry worksheet for the quarter reported
  ◦ For personnel: Program Salary Cost and Program Fringe Benefits Cost will autofill
  ◦ Hours reported must match TEFs
  ◦ If you need to round to quarter hours, note this next to the entry line

◦ Entry page is unlocked purposefully to ensure that your totals align with actuals. The formulas should help facilitate this, but if you need to update them, please work with your CHC fiscal analyst.

◦ SSDR and invoice will autofill from entry worksheets
Fiscal Reporting Requirements

Due to Fiscal Analyst 30 days after end of each quarter via link to submission website, not email (links coming in early January!)

Reimbursement (FS) \leq 50\% \text{ of cumulative SS reported}

No negative balance for federal share

Send draft of fiscal reporting documents to fiscal analyst for review prior to obtaining signatures (optional)

Once submitted, the invoice review process will be completed within 5 business days. If corrections are requested, please resubmit corrected docs within 5 business days of receipt of request.

Your workbook will only be for 1 year - funds do not roll over year to year. Each October we will start over with a new annual budget.
What is a Time & Effort Form (TEF)?
- Report all time spent on CalFresh Outreach allowable activities
- Hours should be verifiable with your accounting/payroll system
- Time is reported in hours, not percentage, of time on CFO

When do we need a TEF?
- When reporting any personnel time/expense each quarter
- Use for both State Share (SS) and Federal Share (FS) time
- Submit with your quarterly fiscal reporting Invoice & SSDR
Let’s take a look at an example...

Time & Effort Form (TEF) Examples

CAFB TEF Template

CDSS TEF Template

More about the TEF...

- Two templates to choose from for use campus/organization wide (i.e. once selected, all TEFs for your entity must be in the same format)
- Time is reported in quarter hour increments
- Minimum requirements: Quarter being reported, name, hours spent on CFO, employee and supervisor signatures
- If you would like to propose an alternative format, please send to your Fiscal Analyst by 11/30/18.
Time & Effort Forms for Unpaid Staff

State share can ONLY be captured for unpaid interns/volunteers who are participating in on-going structured program (i.e. interns/volunteers who have committed to a set number of hours over a period of time); not one-time volunteer at events.

In addition to the TEF, the intern/volunteer must also complete:

◦ Intern/Volunteer Activity Log describing the portion of CFO related activities corresponding to documented hours, OR
◦ Duty Statement for intern/volunteer who’s role is 100% CFO allowable activities

Activity Log & Duty Statement examples
What is allowable time to report?

- Webinars
- Phone calls & communication
- Training & technical assistance
- Fiscal reporting
- Grant management activities
- Supervision of staff/interns
- Presentations (incl. meetings)
- Outreach planning
- Outreach activities and events
- Partnership & collaboration

Talking, thinking or doing anything related to CFO allowable activities can be counted!

Refer to USDA Guidance, page 16
What counts as allowable activities?

From the USDA Guidance, page 16

<table>
<thead>
<tr>
<th>Allowable Activity</th>
<th>Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>Eligibility pre-screening</td>
<td>Use of a paper or electronic tool to inform potential applicants that they may be eligible and how much they could potentially receive.</td>
</tr>
<tr>
<td>Application assistance</td>
<td>Assistance completing the application, including delivery of the application to the local SNAP office.</td>
</tr>
<tr>
<td>Assistance obtaining application verification documents</td>
<td>Informing potential clients which documents may be needed and making copies of verification documents.</td>
</tr>
<tr>
<td>Information dissemination in locations where low-income people gather</td>
<td>Distribution of program information at the employers of low wage workers.</td>
</tr>
<tr>
<td>Outreach exhibit or booth at a community event</td>
<td>Set up and staffing of an outreach booth at the annual community fair or local farmers’ market.</td>
</tr>
</tbody>
</table>
Supplemental Invoices & SSDRs

What is a Supplemental?
- A supplemental is an additional invoice or SSDR to correct a previous quarter that has already been submitted and paid.

When do we submit a Supplemental?
- Any time before the end of the federal fiscal year!
Let’s take a look at an example...

Supplemental invoice example review

More about the Supplemental...
- Submit up to one for each quarter
- Notify your Fiscal Analyst to insert a supplemental worksheet into your fiscal reporting workbook for you
Budget projections & BARs

What is a BAR?
- Budget Adjustment Request or Budget Revision is used to update your budget
- Required to move money between categories, but not line items
  - Example: Move money from personnel to travel
- Subcontractors can complete an unlimited number of budget
- No change to total budget amount by year

How and when do I complete a budget adjustment request (BAR)?
- BAR Instructions
  - Submit by mid-Dec if approval required before Q1 fiscal reporting deadline

Can I use my fiscal reporting workbook for projections?
- Yes! See example...
Fiscal Desk Reviews

Fiscal Desk Reviews will occur at least once during the contract period (three years)
Notification will be well in advance of deadline
Fiscal Desk Reviews only review fiscal documentation

Example Instructions
Next Steps

Review your budget and notify your Fiscal Analyst if you anticipate doing a BAR prior to Q1 fiscal reporting

Provide TEF template to all CFO staff/interns/volunteers to start tracking their CFO hours

Watch for fiscal reporting reminders in December - Q1 is due 1/30/2019!

Reach out with questions!
Contact Us...

CalFresh Outreach Program  
(Far North and Statewide CA Higher Education)

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CSU, Chico - Center for Healthy Communities (CHC)

[http://www.csuchico.edu/chc/](http://www.csuchico.edu/chc/)