

Aid to Local Fiscal Reporting Requirements

Fiscal Report Forms

All fiscal reports are submitted on program-specific affidavit forms in Catalyst.

Due Dates

- a) Program specific affidavits (Certified Affidavit of Expenditures or Certified Affidavit of Revenue and Expenditures) are to be submitted quarterly, except for affidavits for the Chronic Disease Risk Reduction (CDRR) grant which requires semi-annual fiscal reports.
- b) Quarterly affidavits for all grant funds are due in Catalyst by the 15th of the month following the end of the respective quarter, e.g., the July to September quarter affidavit is due October 15th. Quarterly affidavits for Community Based Primary Care grants are due to KDHE by the 15th of the month.

<u>Reporting Schedule Quarter</u>	<u>Affidavits Due</u>	<u>Date Due</u>
1st Quarter 7/1 to 9/30	All Affidavits due except CDRR	October 15th
2nd Quarter 10/1 to 12/31	All Affidavits due	January 15th
3rd Quarter 1/1 to 3/31	All Affidavits due except CDRR	April 15th
4th Quarter 4/1 to 6/30	All Affidavits due	July 15th

Expenditures

- a) The affidavit must show all actual expenditures of the individual grant program, separating expenditures charged to the grant funds and expenditures charged to local funds.
- b) Matching Funds: Review the individual program contract to determine the amount of Local match required for each program. Not all grants have match requirements. The local match amount may not be less than the contract requirement and must be equal to or greater than the minimum required match for the same period. Match funds may be used once only i.e. dollars reported as match for MCH may not be the same dollars reported as match for Family Planning.
- c) Indirect costs ("Indirect") are acceptable as part of the matching funds only if the local health agency has submitted an annual indirect cost proposal which meets Kansas Department of Health and Environment (KDHE) requirements. The indirect cost proposal should be submitted and approved prior to the start of the state fiscal year. Expenditure items included as indirect in the indirect cost computation cannot be included as direct cost items.
- d) The expenditures reported on the affidavit must be in agreement with expenditures entered on the grantee official accounting records.
- e) All capital equipment (defined as items costing \$500 or more with a useful-life greater than one year) must be approved in advance by the KDHE Program Manager and itemized on the affidavit for the appropriate program.

State Formula Reporting

- a) State Formula Fund Affidavits of Expenditures are submitted for documenting the use of State Formula Funds and to document the tax revenue reported for fulfilling the Maintenance of Effort requirement as defined in state statute.
- b) The statute authorizing the State Formula Grant, K.S.A. 65-241 et seq., requires the local health department receive an amount from local tax revenues and from federal revenue sharing funds equal to or greater than the amount of the Formula Grant. "Moneys available under the act for financial assistance to local health departments shall not be substituted for or used to reduce or eliminate moneys available to local health departments from the federal government or substituted for or used to reduce or eliminate moneys available from local tax revenue.. "

The statute K.S.A. 65-242, as amended, provides that "If local tax revenues allotted to a local health department for a fiscal year fall below the level of local tax revenues allotted to the local health department for the preceding fiscal year, the amount of state financial assistance under this act for which such local health department is eligible for the fiscal year shall be reduced by a percent equal to the percent of reduction in local tax revenue for that fiscal year."

- c) On the affidavit for State Formula funds, in the "Maintenance of Effort" column, report as "Other" the total of expenditures completed using Local Tax sources and Federal Revenue Sharing for the reporting period. These expenditures do not need to be reported categorically (e.g., "Salaries", "Travel", etc.)
- d) Report expenditures by category (e.g., Salaries, Travel, etc.) that are spent from the Formula (State) funds.
- e) Tax revenue reported as "Maintenance of Effort" may be used as match on another grant (e.g. MCH).

Certified Affidavit of Revenue and Expenditures (Family Planning and Maternal Child Health only)

a) Revenue:

- 1) The "Affidavit of Revenues and Expenditures" must reflect all program revenue for the current quarter of reporting. The amounts should be supported in agency accounting records.
- 2) Carry forward:
 - i) For the report for the 1st quarter of a new state fiscal year, document any remaining balance brought forward from the prior affidavit by entering the prior period remaining balance under "Program Revenue" in the line "Balance."
 - ii) The "State Grant Award" column amount will be zero (0) in the first quarter. All other quarters of the state fiscal year (2nd, 3rd and 4th), should have the balance brought forward from the prior affidavit report.
- 3) For the report for the 1st quarter only, record the TOTAL grant amount received from KDHE in line, "Total KDHE Grant Award."
- 4) Record any new state supplemental contractual grant increases under "State Contract Amendments". Do not record any payments received from KDHE for advances or expenditure reimbursements.
- 5) Record all Program Revenue for the current quarter. The amounts should be supported in your agency accounting records.

b) Expenditures:

- 1) All expenditures must be supported by documentation maintain locally in official agency accounting records.
- 2) Record in the appropriate affidavit column the actual salaries including fringe benefits paid to employees that are chargeable to this project. NOTE: All salary amounts charged must be supported in your agency accounting records by individual employee timesheets.
- 3) Record any authorized travel chargeable to this project (i.e. meals, lodging, transportation, registration/tuition fees and other miscellaneous travel expenses).
- 4) Record supplies chargeable to this project in applicable categories (i.e., pharmaceutical, other medical, etc.).
- 5) Record in the appropriate space(s) any Capital Equipment (items costing \$500 or more with a useful life greater than one year) chargeable to the project. NOTE: All Capital Equipment charged against the state grant award must be authorized in the grant award contract or authorized by the State Program Director in writing with a copy of the Director's authorization attached to the affidavit.
- 6) Record all other expenditures chargeable to this program and supported by your agency accounting records. List each item separately and include contracted consultant services (i.e., ARNP, physician, pharmacist, etc.).
- c) Local Expenditure Amounts and Revenue Expenditure Amounts are added together in order to meet the required local matching amount for the individual grant programs.

Submitting Reports

- a) Submit all Affidavits in Catalyst, except for Community Based Primary Care affidavits which will need to be submitted to kshaughnessy@kdheks.gov