

Attachment #4

Aid to Local Fiscal Reporting Requirements Summary

Fiscal Report Forms

All fiscal reports are submitted on program-specific FSR forms in KGMS System.

Due Dates

- a) Program specific FSR's are to be submitted quarterly, except for FSR's for the Chronic Disease Risk Reduction (CDRR) grant which requires semi-annual fiscal reports.
- b) Quarterly FSR's 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 FSR is due October 15th.

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

Expenditures

- a) The FSR 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 must be equal to or greater than the contract requirement. 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) For the MCH and Family Planning grants, the Match and Revenue expenses are added together in order to meet the required local matching amount.
- d) The expenditures reported on the FSR 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 FSR for the appropriate program.

State Formula Reporting

- a) State Formula Fund FSR's 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 the 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 FSR for State Formula funds, in the "Match" column, report in the "Other" category the total of expenditures made using Local Tax sources for the reporting period. These expenditures do not need to be broken out, they can just be listed as "Tax Revenue Spent".
- d) Tax revenue reported as "Tax Revenue Spent" may be used as match on another grant (e.g. MCH).
- e) Report grant expenditures by category (e.g., Salaries, Travel, etc.) that are spent from the State Formula award funds.