

THE JFNA FINANCIAL WORKBOOK GUIDE

Welcome to your program's customized JFNA Financial Workbook! As of July 20, 2022, the JFNA Financial Workbook will replace the Quarterly Spending Report and all other financial reporting forms previously used. Subgrantees will notice the new reporting forms and financial information are consolidated into one Excel workbook with five worksheets/tabs. The individual Excel worksheets aka 'forms' are the: 1) **Financial Reporting Form (FRF)**, 2) **Evidence of Match Form (EMF)**, 3) **Budget Modification Request Form (BMRF)**, 4) **Carryover Request Form (CRF)**, and 5) **Approved Application Budget**. Subgrantees should use the same workbook throughout the program year, updating and saving the workbook with new data for each quarter (or as needed) and submitting it to JFNA on the required due dates. The data compiled will auto-calculate and auto-populate in various fields, allowing a subgrantee to comprehensively review their program's financials. These forms do not replace any required programmatic reports and are not printer friendly.

Once the Financial Reporting Form and the Evidence of Match Form are completed for a specific quarter, a subgrantee will complete a Jotform submission form (which requires a signature), upload the JFNA Financial Workbook as an Excel attachment, and send it to JFNA. The Jotform link can be found at <https://form.jotform.com/221144481205041>. JFNA will review the reports and follow-up with comments, if needed.

Below are the instructions on how to complete the new forms. If you have questions or need assistance completing the forms, please email the JFNA Financial Oversight Advisor (Elissa.Mittman@JewishFederations.org), JFNA Program Manager, and Aging@JewishFederations.org.

Let's get started...

FINANCIAL REPORTING FORM (FRF) – Tab 1

Quarter	Period Covered	Due Date
Quarter 1	(1/1/22 – 3/31/22)	April 29, 2022
Quarter 2	(4/1/22-6/30/22)	August 31, 2022
Quarter 3	(7/1/22 – 9/30/22)	October 31, 2022
Quarter 4	(10/1/22 – 12/31/22)	January 31, 2023

All subgrantees need to complete and submit a Financial Reporting Form (and the Evidence of Match Form – see instructions below) to JFNA in the new JFNA Financial Workbook each quarter. This new form allows a subgrantee to compile and calculate financial data in one spreadsheet throughout the entire program year. While an organization's general information will remain the same through the program's duration, the data recorded for **JFNA Funds Received and Program Expenses will change**

each quarter. The latest information must be entered in the designated boxes corresponding to the appropriate quarter. (For example, in Quarter 2, the amount of JFNA Funds Received should be entered in the box corresponding to row 25, column F (F25) and the various Program Expenses individually entered in the boxes corresponding to rows 31-34, column G (G31-34).) Please do not delete or replace the information from the prior quarter(s), as the totals will accumulate allowing a subgrantee to comprehensively understand their program's financial health and determine if a budget modification is needed.

How to Revise Data: If a subgrantee needs to revise data on a Financial Reporting Form already submitted to JFNA, wait until the next FRF due date to submit the change(s). Subgrantees should edit the appropriate boxes in the prior quarter(s) with the revised data and note the change(s) in the comments section corresponding to the relevant quarter. Then enter the financial data for the current quarter and submit the financial workbook to JFNA. (For example, a subgrantee realizes it inaccurately reported the Q2 personnel expenses. In the Quarter 3 report, the subgrantee changes the Quarter 2 personnel expenses by deleting the old data and entering the new data. Explain in the Quarter 2 comments box the changes made, enter the new financial data needed for Quarter 3 boxes, and then submit the financial workbook to JFNA. The financial workbook submitted for Quarter 3 now includes Q1 data, revised Q2 data, and new Q3 data.)

Only complete the spreadsheet boxes referenced below. Some boxes are pre-populated with standard data for the year and others necessitate quarterly input of data as they change each quarter. As the forms are locked, edits to formatting (e.g., titles, headings, and categories), and/or moving, adding, and deleting columns or rows (except for the Evidence of Match Form as discussed further below) cannot be made. Do not create your own categories and type outside of the parameters of this form.

Data Entry Required for the FRF's Boxes - Don't forget to save your JFNA Financial Workbook!

Reporting Period Section

- Name and Title of Person Completing Report (row 6) – type in name and title.
- Reporting Quarter (row 7) – type the correct corresponding quarter for the report (Q1, Q2, Q3, or Q4).
- Report Submission Date to JFNA (row 8) – type the actual date the subgrantee completes the form.

Subgrantee Information Section

- Organization's Primary Contact for Program (email address and phone number) (row 13) – type in.
- Organization's Secondary Contact for Program (email address and phone number) (row 14) – type in.

Project Description Section

A subgrantee should look at the row and column to determine where to accurately enter the data.

- JFNA Funds Received (row 25, column D, F, H or K, depending on the quarter) – type in the amount of funds received from JFNA during this quarter period.

- Personnel Expenses (row 31, column E, G, I, or L, depending on the quarter) – type in expenses paid for personnel during this quarter period.
- Training Workshop (row 32, column E, G, I or L depending on the quarter) – This line refers to expenses for the in-person 2023 JFNA Training Workshop, which can include costs for registration, transportation, room, and board up to \$2,500. Type in expenses paid for the training workshop for this quarter period.
- Programming (row 33, column E, G, I, or L depending on the quarter) – type in expenses paid for activities, events, classes, meetings, travel, trainings other than the JFNA 2023 workshop, and marketing during this quarter period.
- Overhead (row 34, column E, G, I or L depending on the quarter) – type in expenses paid for overhead during this quarter period.

Comments

If needed, use the corresponding quarterly comments section to provide additional information or clarification on financial issues. If you have spent significantly more or less than anticipated, please explain how you will either cover the additional expenditures for the remainder of the program year or spend down funds by the end of the program year. For example, if half-way through the program year, you've only spent 25% of your budget then explain how you anticipate spending down funds for the remainder of the program year.

Submission

Once the Financial Reporting Form and the Evidence of Match Form are completed for a specific quarter, fill out the Jotform submission form (which requires a signature), upload the JFNA Financial Workbook as an Excel attachment, and press submit. To upload your JFNA Financial Workbook (it's like attaching a file to an email), drag and drop your file, or click on the small cloud image. To electronically sign the form, hold down your left mouse button and drag the cursor to add your signature. The subgrantee's signature acknowledges the financial information submitted to JFNA is accurate and valid. The Jotform submission form should be signed by someone who is familiar with and/or has oversight of the financials of the program funded by JFNA. This may include a program manager/director, grants manager/director, a finance manager/director and/or an executive officer.

The Jotform submission form can be found at: <https://form.jotform.com/221144481205041>

EVIDENCE of MATCH FORM (EMF) – Tab 2

(Due Date: Total Minimum Match Due 8/31/22 but Update EMF Quarterly)

A subgrantee needs to provide the entirety of their required minimum matching funds for program year one (3/1/22-2/28/23) no later than August 31, 2022. Matching funds, whether in-kind or financial, **must be raised for this specific program and applied during its term.** (See the RFP and program guidelines (pages 10-11) for more detailed information on the match requirements. The link can be found at: <https://cdn.fedweb.org/fed-42/2/Fig%2520Tree%2520RFP%25205.12.21%2520PDF.pdf>.)

In-kind or financial contributions attributed to other subgrantee agency's programs may not be used. The match funds data entered on this form will automatically tabulate and populate the corresponding fields on the Financial Reporting Form (tab 1) in Quarter 3 (cells J27 and J28). While the full match is not due until August 31, 2022 (Quarter 3), subgrantees should report their matching funds (financial and in-kind contributions) each quarter for program planning. For the below in-kind and financial contribution charts complete the information requested in each column. Do not leave any box blank. If the number of contributions exceed the number of rows provided in either chart, insert additional rows.

Only complete the spreadsheet boxes referenced below. Some boxes are pre-populated with standard data for the year and others necessitate input of data as the information changes each quarter. As the forms are locked, changes to formatting (e.g., titles, headings, and categories) cannot be made except for adding additional rows for financial and/or in-kind contributions if there are insufficient lines in the charts. Do not create your own categories and type outside of the parameters of this form.

Data Entry Required for the EMF's Boxes - Don't forget to save your JFNA Financial Workbook!

Summary Box

No data entry required. This box is pre-populated and auto-calculated so a subgrantee knows how much minimum matching funds still need to be raised, or if there is an overmatch.

In-Kind Contribution

In-kind contribution sources are defined as time, services, and goods. This can include staff and volunteer time (volunteer time is valued at \$29.95 per hour) and may be counted after the 8/31/22 match deadline and through the end of the program year of 2/28/23 if it is ongoing. Services and goods may occur once or be ongoing, such as donated room space, to support a program during the year. However, commitments for all in-kind contributions must be received by 8/31/22 for program year one. Please retain records for all in-kind contributions for audit purposes, but JFNA will not collect this information with the quarterly submissions of the workbook. Enter your in-kind contributions beginning on line 19 of the chart.

For each individual in-kind contribution, please complete the following columns:

- Type of In-Kind Contribution – explain the type of in-kind contribution defined as time, services, and goods.
- Name and Source of Contribution - type the specific name and source providing the in-kind contribution.
- Date and Time Period Contribution Received – type the date or time period when the in-kind contribution was received by your organization.
- Value of In-Kind Contribution - type the value of the contribution.
- Rationale for Contribution – explain how you determined the value (e.g., write out the budget formula (8 hrs. x \$50 x 10 weeks = \$4,000), actual cost of the item)

Examples have been provided for your reference. Do not leave any boxes blank for a specific line item contribution. The total will automatically calculate and update as you add contributions over the various quarters. The data will automatically populate and calculate in the Financial Reporting Form's

Quarter 3's EMF boxes and the Funding Summary Section's EMF boxes (total match raised, percentage of match raised in year one, remaining match needed, and overmatch raised).

Financial Contribution

Financial contributions are defined as cash and grants. Sources may include agency support, local and state government grants, foundation grants, Claims Conference funding, Kavod Shef funding, and individual donors (no specific names needed, type individual donor for each personal contributor). Financial contributions must be received by 8/31/22 and records should be retained for audit purposes, but JFNA will not collect this information with the quarterly submissions of the workbook. Enter your financial contributions beginning on line 34 in the chart.

For each individual financial contribution, please complete the following columns:

- Type of Financial Contribution – explain the type of financial contribution (agency support, local and state government grants, foundation grants, Claims Conference funding, Kavod Shef funding, and individual donors (type “individual donor” for each personal contributor)).
- Name and Source of Contribution – type the specific name and source providing the financial contribution (type “individual donor” again for each personal contributor).
- Date (8/31/22 Deadline) – type the date the financial contribution was received by your organization.
- Value of Financial Contribution – type the value of the contribution.

Do not leave any boxes blank for a specific line item contribution. The total will automatically calculate and update as you add contributions over the various quarters. The data will automatically populate and calculate in the Financial Reporting Form's Quarter 3's EMF boxes and the Funding Summary Section's EMF boxes (total match raised, percentage of match raised in year one, remaining match needed, and overmatch raised).

Comments

If needed, use the corresponding comments section to provide additional information or clarification on matching fund issues.

Submission

Once the Financial Reporting Form and the Evidence of Match Form are completed for a specific quarter, fill out the Jotform submission form (which requires a signature), upload the JFNA Financial Workbook as an Excel attachment, and press submit. To upload your JFNA Financial Workbook (it's like attaching a file to an email), drag and drop your file, or click on the small cloud image. To electronically sign the form, hold down your left mouse button and drag the cursor to add your signature. The subgrantee's signature acknowledges the financial information submitted to JFNA is accurate and valid. The Jotform submission form should be signed by someone who is familiar with and/or has oversight of the financials of the program funded by JFNA. This may include a program manager/director, grants manager/director, a finance manager/director and/or an executive officer.

The Jotform submission form can be found at: <https://form.jotform.com/221144481205041>

BUDGET MODIFICATION REQUEST FORM (BMRF) – Tab 3

(Due Date: As Needed)

ONLY complete this form when a budget modification is needed. The entire JFNA Financial Workbook must be submitted with a budget modification request. Budget modifications may be requested and submitted at any time during the term of the program. Once submitted, JFNA staff will review the request and follow up with the subgrantee in approximately two weeks. Please do not delete the form from the JFNA Financial Workbook if it is not used.

When to Complete a Budget Modification Request Form: JFNA approval is required for proposed changes to any budget line item being adjusted by 25% and/or for program changes (e.g., computer class to a yoga class) affecting the overall budget. Approval is not needed for changes below \$1,000. As referenced in the RFP and program guidelines, fringe benefits may not exceed 35% of personnel costs and overhead/project administration expenses may not exceed 10% of the JFNA award. However, subgrantees with an approved government NICRA (Negotiated Indirect Cost Rate Agreement) may use that percentage in lieu of the 10% overhead rate. Subgrantees, whose overhead/project administration costs exceed 10% but don't have a NICRA, may use a portion of overmatch funds raised to cover any overhead/project administration expenses exceeding 10%. If a subgrantee intends to use overmatch, please explain the intention in the comments section. More than one budget modification may be submitted during the program's tenure. While a subgrantee may adjust its budget during the term of the program, the total JFNA funding award may not increase.

Data Entry Required for the BMRF's Boxes - Don't forget to save your JFNA Financial Workbook!
Subgrantee Information Section

- Name and Title of Person Requesting the Budget Modification (row 7) – type in name and title.
- Requester's Contact Information (email address and phone number) (row 8) – type in email and phone number.
- Date of Request (row 9) – type in date of request for budget modification.
- Total Program Budget (row 10) – type in the total program budget (JFNA funds plus minimum match funds).

Instructions to Complete the Budget Modification Chart

Only complete the budget lines requiring changes. There will always be a minimum of two lines to change as an increase in one line results in a decrease in another. Do not create your own categories and type outside of the parameters of this form.

- Column A: *Budget Line Item* - identify the category(ies) that needs to be changed and type in changes. For changes to staff and title and overhead expenses, please name all staff titles and roles changing and individually name and itemize the relevant overhead expenses.
- Column B: *Name of Program Impacted* - type the name of the program impacted by the budget modification, such as a yoga class, cooking class, counseling, or technology.
- Column C: *Original Amount from Approved Application Budget* - type the amount from the original approved application budget from the RFP or a prior budget modification request. To

find the original approved budget line item, see tab 5 (Approved Application Budget) of this Excel workbook. To find a prior budget modification request (if any), see tab(s) of the Excel workbook.

- Column D: *New Amount (Budget Change Requested)* - type the new amount of funds (increase or decrease) requested for the budget line item.
- Column E: *Reason for Modification* - briefly explain why you need the budget modification (e.g., staff salary raises, pro bono marketing). If you need more space to explain, use the comments section.

The total JFNA funding award may not change. If your program expenses exceed JFNA funding + required minimum match funds, you must find overmatch funds (additional financial resources to support your program).

Comments

If needed, use the comments section to provide additional information or clarification on budget changes. Please indicate if overmatch funds are used and add the overmatch contributions to the Evidence of Match Form.

Submission

Please type "Budget Modification Request" in the email's title. The entire JFNA Financial Workbook with the completed Budget Modification Request Form should be emailed directly to your JFNA Program Manager, the Financial Oversight Advisor (Elissa.Mittman@JewishFederations.org), and Aging@JewishFederations.org.

CARRYOVER REQUEST FORM (CRF) – Tab 4 **(Due Date: January 31, 2023)**

The Carryover Request Form (CRF) is due on January 31, 2023, the same due date as the Q4 Financial Reporting Form (FRF). Program Year One ends on February 28, 2023, and Program Year Two's term is March 1, 2023 to February 29, 2024.

When to Complete a Carryover Request Form: If a subgrantee has a balance of funds of more than \$1000 remaining after reporting its Quarter 4 financial expenses to JFNA, it should request carrying over the funds to the next program year. Carryover funds from Program Year One to Program Year Two must continue and complete activities aligned with the existing program's goals and activities. JFNA may follow up on a carryover request to discuss the subgrantee's plan. Depending on the amount of carryover, subgrantees may be required to submit a Budget Modification Request Form (BMRF) reflecting changes to Program Year Two's budget. Note: **Subgrantees are expected to spend down year one funding.**

Data Entry Required for the CRF's Boxes - Don't forget to save your JFNA Financial Workbook!
Do not create your own categories and type outside of the parameters of this form.

Subgrantee Information Section

- Name and Title of Person Requesting Carryover (row 7): type in name and title.

- Requester's Contact Information (email and phone) (row 8): type in email address and phone number.
- Date of Request (row 9): type in date of request to carry over funds.
- Total Carryover Request (row 11): type in amount (see row T36 from Financial Reporting Form).

Questions

Please respond in complete sentences to the following questions:

- What impeded your organization's ability to spend your grant funds by the end of Program Year One?
- Explain in detail how your agency plans to spend the carryover funds in Program Year Two.

Submission

The CRF should be completed and submitted to JFNA with the entire JFNA Financial Workbook on the same due date as the Quarter 4 Financial Reporting Form via the Jotform process stated above.

APPROVED APPLICATION BUDGET – Tab 5

This is the subgrantee's approved stage 2 budget submitted with the grant proposal. It is included for information purposes.