

# Skill Up Los Angeles

CalFresh Employment & Training Onboarding: Fiscal 101

# AGENDA

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- Welcome, Introductions
- Skill Up LA 101
- Funding Cycle
- Budget Overview
  - General Breakdown
  - Administrative, Program Costs, Indirect, and Support Services Common Examples
- Narrative & Attachments
  - Funding Sources
  - Component Costs
- Invoice Preview
- Resources
- Questions



# WELCOME & INTRODUCTIONS

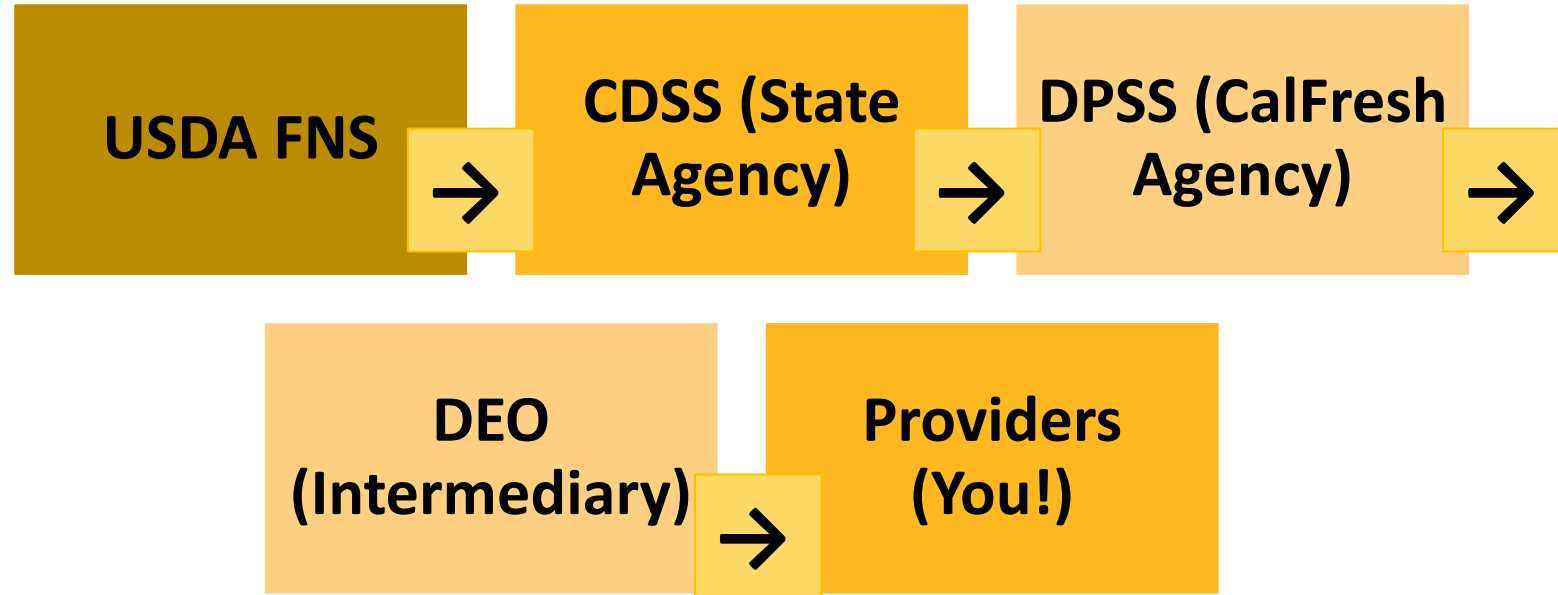
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- **Program Administration**
  - Name, Organization, Role
- **Technical Assistance & Trainers**
  - Name, Organization, Role
- **Partner Attendees**
  - Name, Organization, Role
  - Experience or background if you'd like to share



# SKILL UP LOS ANGELES: FUNDING FLOW

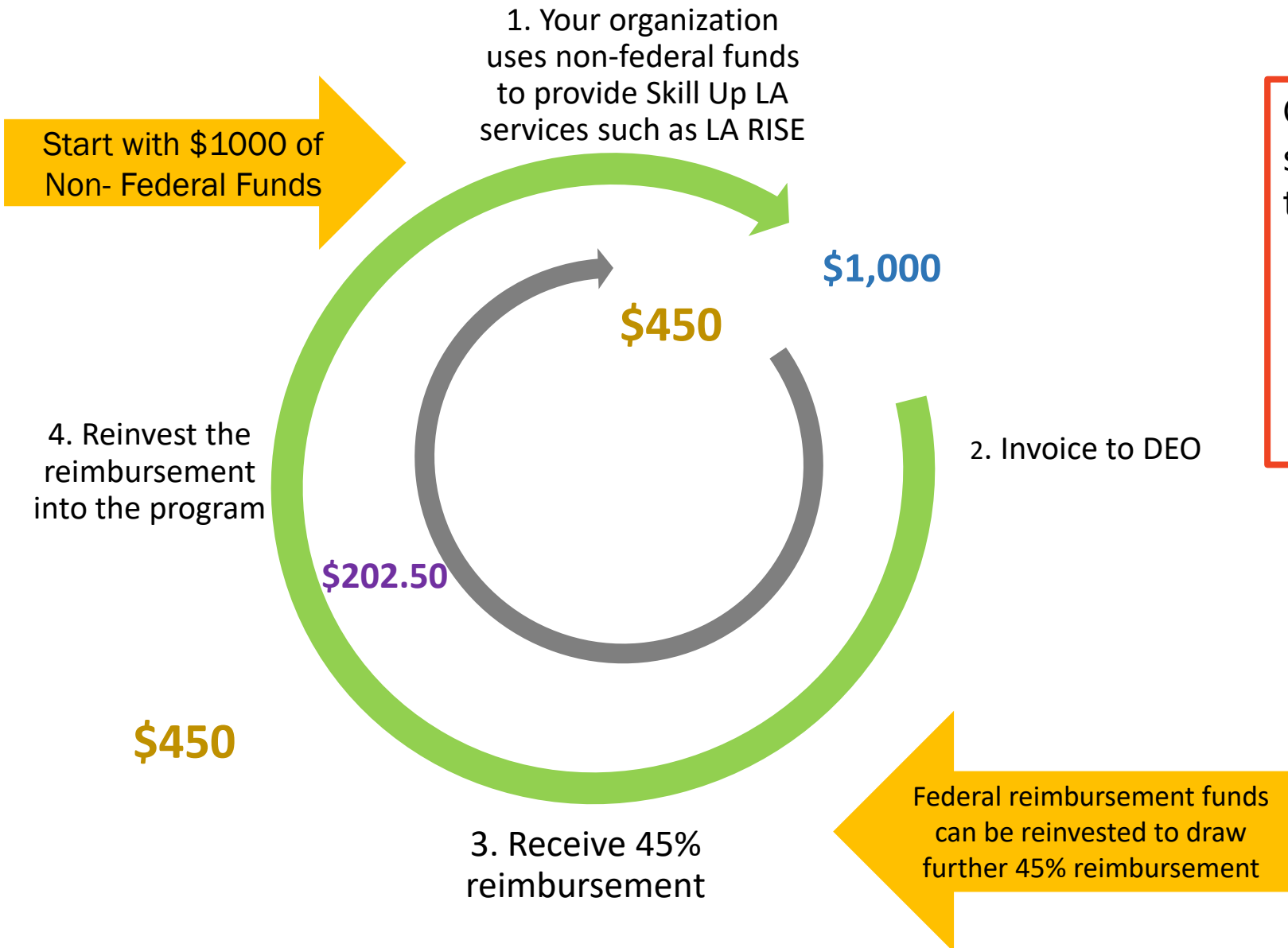
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Skill Up // E&T is a contract, program, and reimbursement funding model based on actual services performed using non-federal funds



# SKILL UP LOS ANGELES: FUNDING CYCLE



California is a county- administered state, meaning that these funds transition as follows:

USDA, FNS (The feds) -> CDSS (State Agency) -> DPSS (LA SNAP agency) -> DEO (LA workforce intermediary agency) -> providers (you!)

# SULA: BUDGET OVERVIEW

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Your budget can be thought of in three buckets:

- **Admin/Program Costs**
- **Participant Wages**
- **Support Services Costs**

Here are the common costs associated with running an employment program and the terms used to describe them

SNAP E&T funds are flexible by design, however there are **unallowable costs**. See CDSS handbook for more details

- Food
- Mental Health Services
- Fundraising Costs
- Bad debt, late fees
- Membership costs

## SALARIES, FRINGE BENEFITS AND INDIRECT

Personnel Salaries  
Fringe Benefits  
Indirect Admin Costs

## PARTICIPANT WAGES

Subsidized Wages and Fringe Benefits

## OTHER PROGRAM COSTS

Non-Capital Equipment/Supplies  
Supplies - Direct Program  
Printing  
Telephone  
Travel  
Building/Space  
Equipment & Other Capital Expenditures  
Subcontractors  
Miscellaneous

## SUPPORTIVE SERVICES

Dependent Care  
Transportation  
Ancillary

Updated budget templates can be found on [Skill Up provider landing page](#)

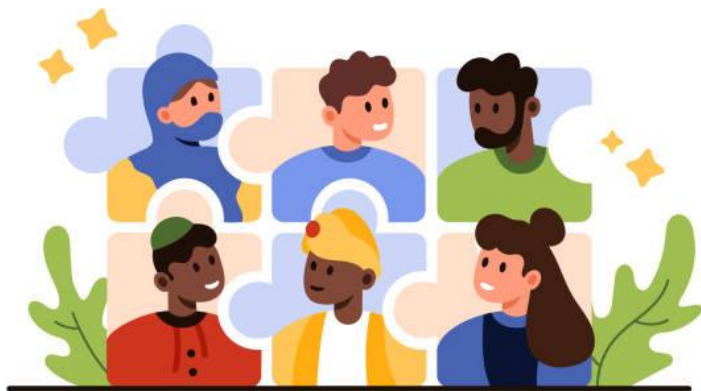
# SULA BUDGET OVERVIEW: ADMIN SALARY EXAMPLES

Salaries & Fringe Benefits of staff that support the operational infrastructure required to run the program, including staffing, financial management, reporting, and organizational oversight.

## SALARIES, FRINGE BENEFITS AND INDIRECT

Personnel Salaries

Fringe Benefits



## Common Staffing Examples:

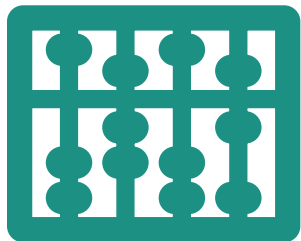
- **Program Manager (SNAP E&T / SULA Lead)**  
Oversees contract compliance, budget tracking, reporting, and coordination with DEO.
- **Case Manager / Career Coach**  
Provides participant intake, employability assessments, case planning, and ongoing coaching.
- **Job Developer / Employer Engagement Specialist**  
Builds employer partnerships, places participants in subsidized or unsubsidized employment.
- **Data & Reporting Specialist**  
Tracks participation hours, uploads data into county/state systems, prepares monthly invoices.
- **Fiscal Manager / Grants Accountant**  
Prepares reimbursement claims, ensures cost allocation accuracy, manages documentation.

# SULA BUDGET OVERVIEW: ADMIN INDIRECT EXAMPLES

Indirect costs are shared overhead expenses that support program operations but are not tied to a specific program activity.

## SALARIES, FRINGE BENEFITS AND INDIRECT

Indirect Admin Costs



### Indirect Cost Examples/Methods

- **15% De Minimis Rate** – 15% applied to Modified Total Direct Costs (MTDC).  
*Example:* \$200,000 MTDC × 15% = \$30,000 indirect
- **Federally Negotiated Rate (NICRA)** – Organization applies its approved indirect rate to the negotiated cost base.  
*Example:* \$200,000 MTDC × 18% NICRA = \$36,000 indirect
- **Cost Allocation Methodology** – Shared administrative costs distributed across programs using a documented allocation method.  
*FYI:* Rarely used, calculation is complex

# SULA BUDGET OVERVIEW: ADMIN PROGRAM COSTS EXAMPLES

Program costs represent the direct expenses required to operate employment and training activities and deliver services to participants.

## OTHER PROGRAM COSTS

Non-Capital Equipment/Supplies  
Supplies - Direct Program  
Printing  
Telephone  
Travel  
Building/Space  
Equipment & Other Capital  
Expenditures  
Subcontractors\*  
Miscellaneous

## Common Examples

- Training materials such as books, curriculum, or certification prep materials
- Work uniforms, tools, or safety gear required for a training program
- Computer lab equipment used during training  
Printing of participant handbooks, workbooks, and program materials
- Classroom or training facility space used for program activities
- Equipment used in training programs (e.g., culinary tools, construction equipment)
- Contracts with external training providers or credentialing partners\*
- Software licenses for training, job readiness, or case management systems

# SULA BUDGET OVERVIEW: PARTICIPANT WAGES

Participant wages may be reimbursed under an approved SWBL Component, under the work-based learning where the wages earned by participants are subsidized.

## PARTICIPANT WAGES

### Common Examples

- Pre-apprenticeships
- Apprenticeships
- Customized training
- Transitional jobs

### Yes- Allowable Under Wages

- Workers' compensation.
- Payroll taxes paid by the employer.

### No- Not Allowable

- Benefits such as health and dental insurance, although employers must provide the same benefits to program participants as any other worker doing comparable work.
- Disability insurance.
- Life Insurance.
- Bonuses and other incentive payments (including, but not limited to, recruitment and retention bonuses and performance-based bonuses).

Part II: Wage Cost Calculations							Part III: Other Costs		
Projected # of Participants	Hourly Wage Rate	Total # of Hours per Participant	Total Wages	Workers' Compensation Costs	Payroll Tax Costs	Total Participant Wage Costs (wages, WC, Payroll Taxes)	Administrative Costs Related to the SWBL Component	E&T Reimbursement Model (100, 50, or 75%)	Total Cost of SWBL Component
50	\$ 20.25	400	\$ 405,000	\$ 10,000	\$ 25,000	\$ 440,000	\$ 120,000	50%	\$ 560,000
			\$ -			\$ -			\$ -
			\$ -			\$ -			\$ -
			\$ -			\$ -			\$ -

# SULA BUDGET OVERVIEW: SUPPORT SERVICES EXAMPLES

<b>Supportive Services</b>
Transportation
Dependent Care
Ancillary

<b>Transportation Common Examples:</b>	<b>Dependent Care</b>	<b>Ancillary Common Examples:</b>
<ul style="list-style-type: none"> <li>• Metro TAP card</li> <li>• Gas reimbursement</li> <li>• Uber</li> </ul>	<p>Dependent care/childcare that is determined to be necessary and directly related to participation in CalFresh E&amp;T</p>	<ul style="list-style-type: none"> <li>• Emergency Rental Assistance</li> <li>• Cell phone bill</li> <li>• Internet bill</li> <li>• Interview/Work Clothes</li> <li>• Hygiene products</li> <li>• Necessary Work Tools</li> </ul>

# SKILL UP LOS ANGELES: BUDGET OVERVIEW

**Budget:** For each line item in your budget, you will calculate the total cost (100%) you anticipate spending to serve Skill Up Participants. Think about how many participants you will serve.

The budget then breaks the total cost into:

- Federal share (50%) and
- Your FFY reimbursement potential from DEO
- **Remember:** FFY Starts October 1<sup>st</sup>

Table I: Operating Budget				
County or Tribal Organization Administrative Costs	100% Admin Funds	50% Admin Funds (Inclusive of federal and non-federal share)	75% Admin Funds Tribal Organizations ONLY (Inclusive of federal and non-federal share)	Total Admin Costs
1. Salaries/Wages	\$ -	\$ -	\$ -	\$ 67,500
2. Fringe Benefits	\$ -	\$ -	\$ -	\$ 30,000
3. Non-capital Equipment and Supplies	\$ -	\$ -	\$ -	\$ -
4. Materials	\$ -	\$ -	\$ -	\$ -
5. Travel and Staff Training	\$ -	\$ -	\$ -	\$ -
6. Building/Space	\$ -	\$ -	\$ -	\$ -
7. Equipment and Other Capital Expenditures	\$ -	\$ -	\$ -	\$ -
8. Participant Wage Costs	\$ -	\$ -	\$ -	\$ -
9. Other Direct Costs	\$ -	\$ -	\$ -	\$ -
10. Indirect Costs (Cost Allocation Plan)	\$ -	\$ -	\$ -	\$ -
Partner & Contractual Administrative Costs	Amount of 100% Funds	50% Admin Funds (Inclusive of federal and non-federal share)	75% Admin Funds Tribal Organizations ONLY (Inclusive of federal and non-federal share)	Total Partner/Contract Admin Costs
1. Partner & Contractual Administrative Costs	\$ -	\$ -	\$ -	\$ -
Participant Reimbursements (Inclusive of County/Tribal and Partner Costs)		50% Participant Reimbursement Funds (Inclusive of federal and non-federal share)	75% Admin Funds Tribal Organizations ONLY (Inclusive of federal and non-federal share)	Total Participant Reimbursement Costs
1. Dependent Care		\$ -	\$ -	\$ -
2. Transportation		\$ -	\$ -	\$ -
3. Ancillary		\$ -	\$ -	\$ -

# SKILL UP LOS ANGELES: BUDGET OVERVIEW

**Component Costs:** You will estimate what each component you anticipate offering will cost, broken down by program costs and support services. The goal is to understand how much each component costs to administer. Helpful Note: The amounts here should match your component narrative documents

## F. Component Cost

**Instructions:**

Enter the estimated % of cost associated per budget line for each SULA Component offered to participants. The sum of percents per row must equal 100%.

**NOTE:** Participant wages are not included in the component cost breakdown since they are solely associated with the Subsidized Work Based


		Supervised Job Search		Subsidized Work Based Learning		TOTAL %
ADMIN + PARTICIPANT WAGES		% of Budgeted Costs	Cost	% of Budgeted Costs	Cost	
1+2	Personnel Salaries & Employee Benefits	25.00%	\$ 24,375	75.00%	\$ 73,125	100.00%
3	Indirect Admin Costs	0.00%	\$ -	0.00%	\$ -	0.00%
5	Non-Capital Equipment and Supplies	0.00%	\$ -	0.00%	\$ -	0.00%
6	Travel	0.00%	\$ -	0.00%	\$ -	0.00%

# SKILL UP LOS ANGELES: BUDGET OVERVIEW

**Funding Sources:** You are eligible for reimbursement for any program costs associated with serving Skill Up Participants that were funded with **non-federal sources**. These sources are what you list here in the Funding Sources budget tab

*The Total Non-Federal Funds will need to be equal to or greater than the total Total Budget Costs in the Budget Template tab.*

Name of Non-Federal Funding Secured (be specific if possible)	Type	All Costs Other than Supportive Services	Dependent Care Support Services	Transportation Supportive Services	Ancillary Supportive Services	Total Non-Federal Funds
LA RISE	City	\$ 100,000	\$ -			\$ 100,000
Social Enterprise Revenue	Revenue	\$ 150,000	\$ 10,000	\$ 20,000	\$ 22,000.0	\$ 202,000
		.	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>		\$ 250,000	\$ 10,000	\$ 20,000	\$ 22,000	\$ 302,000

# SKILL UP LOS ANGELES: BUDGET OVERVIEW

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**Narrative Attachments:** Each component you offer will have an attachment to fill out. You will describe in detail what is involved for each component. Each attachment has variation and is completed while you develop your budget and program

General Categories	Description
Summary	Describe activities and services offered in detail. Include objectives, skill gains, employer partners if applicable, curriculum used, length of program, etc.
Target Population	Select all that apply: list includes time limited SNAP recipients, unhoused individuals, underemployed individuals, single parents, etc
Criteria for Participation	What skills or experience is needed for participation in component?
Enrollment Projection	Unduplicated estimate of annual enrollment
Cost of Component	Administrative costs only, do not include cost of supportive services. If this component is offered in combination with another component, please divide the administrative costs accordingly

# SKILL UP LOS ANGELES: INVOICE PREVIEW

## SKILL UP LOS ANGELES MONTHLY INVOICE

Note: Please enter information into cream- and peach-colored cells only. Responses in peach-colored cells will be automatically transferred to future months.

Agency Name \_\_\_\_\_  
 Fiscal Year 2025-2026  
 Contract # \_\_\_\_\_  
 Invoice # (if desired) \_\_\_\_\_  
 Submission Date \_\_\_\_\_  
 Service Month Oct-25  
 Program Name CalFresh E & T - Skill Up Los Angeles

CATEGORY	ANNUAL BUDGET (100%)	TOTAL MONTHLY COSTS	FEDERAL SHARE (50%) MONTHLY COSTS	ADJUSTMENTS (-) TO PRIOR PAID INVOICES	FEDERAL SHARE ADJUSTMENTS	TOTAL MONTHLY COSTS & ADJUSTMENTS	FEDERAL SHARE MONTHLY COSTS & ADJUSTMENTS
<b>STAFF SALARIES AND FRINGE BENEFITS</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel Salaries & Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PARTICIPANT SALARIES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

> ☰ **FY Summary and Certification** | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | +

- ✓ Invoices are due monthly on the 15<sup>th</sup> to DEO.
- ✓ Enter total monthly costs into the cream colored cells.
- ✓ Backup documentation such a timesheets, payroll records, invoices, etc are required during annual monitoring evaluations
- ✓ Documentation requirements vary and can be discussed during TA

**Reminder! If Its Not In Your Budget You Cannot Invoice For It**

# SKILL UP LOS ANGELES: INVOICE PREVIEW

	A	B	C	D	E	F
1		<b>Provider</b>				
2		<b>Report Month</b>				
3						
4	<b>Provider Employee Hours and Total Costs Log</b>					
5	<i>*Note: An activity log is required for every provider employee listed below. Hours and Total Costs must be updated on the Activity Log.</i>					
6						
7	#	Employee Name	Job Title	Hours	Total Cost	
8	<i>Example</i>	<i>John Doe</i>	<i>Job Specialist</i>	<i>160.00</i>	<i>\$ 3,200.00</i>	
9	1			0.00	\$ -	
10	2			0.00	\$ -	
11	3			0.00	\$ -	
12	4			0.00	\$ -	



# Questions?