

MICHIGAN DEPARTMENT OF HEALTH & HUMAN SERVICES

Local Health Department Agreement
October 1, 2022- September 30, 2023
Fiscal Year 2023

INSTRUCTIONS
FOR THE
ANNUAL BUDGET

INSTRUCTIONS FOR THE ANNUAL BUDGET FOR LOCAL HEALTH DEPARTMENT SERVICES

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**INSTRUCTIONS FOR THE
ANNUAL BUDGET
FOR LOCAL HEALTH SERVICES**

I. INTRODUCTION

The Annual Budget for Local Health Services is completed on a state fiscal year basis and is used to establish budgets for many Department programs. In the Annual Budget, the Department consolidates many of its categorical programs' funding and Essential Local Public Health Services (ELPHS) (formerly known as the local public health operation's funding) into a single, Comprehensive Agreement for local health departments. The Department's Plan and Budget Framework serves as a principal reference point for budget development.

The Annual Budget for Local Health Services must be completed in accordance with and adhere to the established requirements as specified in these instructions and submitted to the Department as required by the agreement.

II. MINIMUM BUDGETING REQUIREMENTS

- A. Cost Principles** - Types or items of cost which will be considered for reimbursement are generally consistent with definitions contained in Title 2 Code of Federal Regulations CFR, Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
- B. Federal Block Grant Funds** - Maternal & Child Health and Preventive Health Block Grant funds may not be used to: provide inpatient services; make cash payments to intended recipients of health services; purchase or improve land; purchase, contract or permanently improve (other than minor remodeling defined as work required to change the interior arrangements or other physical characteristics of any existing facility or installed equipment when the cost of the remodeling incident does not exceed \$2,000) any building or other facility; or purchase major medical equipment (any item of medical equipment having a unit cost of over \$10,000 and used in the diagnosis or treatment of patients, excluding equipment typically used in a laboratory); satisfy any requirement for the expenditure of non-federal funds as a condition for the receipt of Federal funds; or provide financial assistance to any entity other than a public or nonprofit private entity.
- C. Expenditure and Funding Source Breakdown** - For purposes of development, analysis and negotiation activities must be budgeted at the individual expenditure and funding source category level on the Annual Budget for Local Health Services.
- D. Special Budget Requirements for Certain Categorical Program Elements** - The Annual Budget for Local Health Services is completed in the MI E-Grants System through the application budget to include details for all program elements (excluding Administration and Grantee Support).

III. REIMBURSEMENT CHART

A. Program Element/Funding Source

The Program Element/Funding Source column has been moved to Attachment III and provides the listing of all currently funded MDHHS programs that are included in the Comprehensive Local Health Department Agreement.

B. Type of Project

The type of project designation is indicated by footnote and is used if the project meets the Research and Development Project criteria. Research and Development Projects are defined by Title 2 CFR, Section 200.87, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Research and development (R&D) means all research activities, both basic and applied, and all development activities that are performed by non-Federal entities. Research is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. The term research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function. Development is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes.

C. Reimbursement Chart

The Reimbursement Chart notes elements/funding sources, applicable payment methods, target levels, output measures for each program/element having a performance reimbursement option. In addition, the chart also provides the subrecipient, contractor, or recipient designations, as in prior years:

IV. LOCAL ACCOUNTING SYSTEM STRUCTURE OF ACCOUNTS/COST ALLOCATION PROCEDURES

As in past years, no additional accounting system detail is being required beyond local uniform accounting procedures prescribed by the Michigan Department of Treasury, Local Financial Management System requirements, documentation requirements of categorical program funding sources and any local requirements. Some agencies may already have separate cost centers in their accounting system to directly identify costs and related funding of required services, but such breakdowns are not essential to being able to meet minimum reporting requirements if proper allocation procedures are used and adequate documentation is maintained. All allocations must have clearly measurable bases that directly apply to the amounts being allocated, must be documented with work papers that will provide an adequate audit trail and must result in a representative reporting of costs and funding for affected programs. More specific guidance can be found in Title 2 CFR, Part 200 Appendix V State/Local Government and Indian Tribe-Wide Central Service Cost Allocation Plans and the brochure published by the Department of Health and Human Services entitled "A Guide for State, Local and Indian Tribal Governments: Cost Principles and Procedures for Developing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government.

V. FORM PREPARATION - GENERAL

The MI E-Grants System on-line application, including the budget entry forms, are utilized to develop a budget summary for each program element administered by the local Grantee. The system is designed to accommodate any number of local program elements including those unique to a particular local Grantee. Applications, including budget forms, are completed for all program elements, regardless of the reimbursement mechanism, including Agency administration(s) fee for service program elements, categorical program elements, performance-based program elements and Medicaid Outreach associated program elements. Budget entry is required for each major expenditure and source of fund categories for which costs/funds are identified.

VI. FORM PREPARATION - EXPENDITURE CATEGORIES

Budgeted expenditures are to be entered for each program element, project or group of services by applicable major category.

- A. **Salaries and Wages**- This category includes the compensation budgeted for all permanent and part-time employees on the payroll of the Grantee and assigned directly to the program. This does not include contractual services, professional fees or personnel hired on a private contract basis. Consulting services, vendor services, professional fees or personnel hired on a private contracting basis should be included in "Other Expenses." Contracts with secondary recipient organizations such as cooperating service delivery institutions or delegate agencies should be included in Contractual (Sub-contract) Expenses.
- B. **Fringe Benefits** - This category is to include, for at least the specified elements, all Grantee costs for social security, retirement, insurance and other similar benefits for all permanent and part-time employees assigned to the specified elements.
- C. **Cap Exp for Equip & Fac** - This category includes expenditures for budgeted stationary and movable equipment used in carrying out the objectives of each program element, project or service group. The cost of a single unit or piece of equipment includes necessary accessories, installation costs, freight and other applicable expenses associated with the purchase of the equipment. Only budgeted equipment items costing \$5,000 or more may be reported under this category. Small equipment items costing less than \$5,000 are properly classified as Supplies and Materials or Other Expenses. This category also includes capital outlay for purchase or renovation of facilities.
- D. **Contractual (Subcontracts/Subrecipient)** - Use for expenditures applicable to written contracts or agreements with secondary recipient organizations such as cooperating service delivery institutions or delegate agencies. Payments to individuals for consulting or contractual services, or for vendor services are to be included under Other Expenses. Specify subcontractor(s) address, amount by subcontractor and total of all subcontractors.
- E. **Supplies and Materials** - Use for all consumable items and materials including equipment-type items costing less than \$5,000 each. This includes office, printing, janitorial, postage and educational supplies; medical supplies; contraceptives and vaccines; tape and gauze; prescriptions and other appropriate drugs and chemicals. Federal Provided Vaccine Value should be reported and identified on in Other Cost Distributions category. Do not combine with supplies.
- F. **Travel** - Travel costs of permanent and part-time employees assigned to each program element. This includes costs of mileage, per diem, lodging, meals, registration fees and

other approved travel costs incurred by the employee. Travel of private, non-employee consultants should be reported under Other Expenses.

- G. **Communication Costs** - These are costs for telephone, Internet, telegraph, data lines, websites, fax, email, etc., when related directly to the operation of the program element.
- H. **County/City Central Services** - These are costs associated with central support activities of the local governing unit allocated to the local health department in accordance with Title 2 CFR, part 200.
- I. **Space Costs** - These are costs of building space necessary for the operation of the program.
- J. **All Others (Line 11)** - These are costs for all other items purchased exclusively for the operation of the program element and not appropriately included in any of the other categories including items such as repairs, janitorial services, consultant services, vendor services, equipment rental, insurance, Automated Data Processing (ADP) systems, etc.
- K. **Total Direct Expenditures** – The MI E-Grants System sums the direct expenditures budgeted for each program element, project or service grouping and records in the Total Direct Expenditure line of the Budget Summary.
- L. **Indirect Cost** – These cost categories are used to distribute costs of general administrative operations that have not been directly charged to individual subrecipient programs. The Indirect Cost expenditures distribute administrative overhead costs to each program element, project or service grouping. Two separate local rates may apply to the agreement period (i.e., one for each local fiscal year). Use Calendar Rate 1 to reflect the rate applicable to the first part of the agreement period and Calendar Rate 2 for the rate applicable to the latter part. Indirect costs are not allowed on programs elements designated as vendor relationship.

An indirect rate proposal and related supporting documentation must be retained for audit in accordance with records retention requirements. In addition, these documents are reviewed as part of the Single Audit, subrecipient monitoring visit, or other State of Michigan reviews.

Following is further clarification regarding indirect rate and/or cost allocation approval requirements to distribute administrative overhead costs, in accordance with Title 2 CFR Part 200 (formerly Circular A-87 2 CFR Part 225, Appendix E), for Local Health Departments budgeting indirect costs:

1. Local Health Departments receiving more than \$35 million in direct Federal awards are required to have an approved indirect cost rate from a Federal Cognizant Agency. If your Local Health Department has received an approved indirect rate from a Federal Cognizant agency, attach the Federal approval letter to your MI E-Grants Grantee Profile.
2. Local Health Departments receiving \$35 million or less in direct Federal awards are required to prepare indirect cost rate proposals in accordance with Title 2 CFR and maintain the documentation on file subject to review.
3. Local Health Departments that received approved indirect cost rates from another State of Michigan Department should attach their State approval letter to their MI E-Grants Grantee Profile.
4. Local Health Departments with cost allocation plans should reflect these allocations in the Other Cost Distributions budget category. See Section M. Other Cost Distribution for budgeting guidance.
5. As a Subrecipient of federal funds from MDHHS, a Local Health Department that has

never received a negotiated indirect cost rate, your Local Health Department may elect to charge a de minimis rate of 10% of modified total direct costs (MTDC) based on Title 2 CFR part 200 requirements.

MTDC includes all direct salaries and wages, fringe benefits, supplies and materials, travel, services, and contractual expenses up to the first \$25,000 of each contract. MTDC excludes all equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs, and portions subcontractual/subaward expenses in excess of \$25,000 per contract.

Attach a current copy of the letter stating the applicable indirect costs rate or calculation information justifying the de minimis rate calculation to you MI E-Grants Grantee profile. **Detail on how the indirect costs was calculated must be shown on the Budget Detail Schedule.**

The amount of Indirect Cost should be allocated to all appropriate program elements with the total equivalent amount reflected as a credit or minus in the Administration projects.

M. Other Cost Distributions – Use to distribute various contributing activity costs to appropriate program areas based upon activity counts, time study supporting data or other reasonable and equitable means. An example of Other Cost Distributions is nursing supervision. The distribution process permits costs reflected in a single program element to be subsequently distributed, perhaps only in part, to other programs or projects as appropriate. If an allocation is made, the charges must be reflected in the appropriate program element and the offsetting credit reflected in the program element being distributed.

There must be a documented, well-defined rationale and audit trail for any cost distribution or allocation based upon Title 2 CFR, Part 200 Cost Principles Local Health Departments using the cost distribution or cost allocation must develop the plan in accordance with the requirements described in Title 2 CFR, Part 200. Local Health Departments should maintain supporting documentation for audit in accordance with record retention requirements. The plan should include a Certification of Cost Allocation plan in accordance with Title 2 CFR, Part 200 Appendix V. The cost allocation plan documentation is not required to be submitted unless specifically requested.

Cost associated with the Essential Local Public Health Services (ELPHS), Maternal and Child Health (MCH) Block Grant and Fixed Fee may be budgeted in the associated program element and distributed to the associated projects.

Federal Provided Vaccine Value should be reported on a separate line and clearly identified.

N. Total Direct & Admin. Expenditures – The MI E-Grants System sums the indirect expenditures program element and records in the Total Indirect Expenditure line of the Budget Summary.

O. Total Expenditures – The MI E-Grants System sums the direct and indirect expenditures and records in the Total Expenditure line of the Budget Summary.

VII. FORM PREPARATION - SOURCE OF FUNDS

Source of Funds are to be entered for each program element, project or group of services by applicable major category as follows:

A. Fees & Collections - Fees 1st & 2nd Party–

- i. 1st party funds projected to be received from private payers, including patients, source users and any member of the general population receiving services.
- ii. 2nd party funds received from organizations, private or public, who might reimburse services for a group or under a special plan.
- iii. Any Other Collections

B. Fees & Collections - 3rd Party – 3rd Party Fees - Funds projected to be received from private insurance, Medicaid, Medicare or other applicable titles of the Social Security Act directly related to the cost of providing patient care or other services (e.g., includes Early Periodic Screening, Detection and Treatment [EPSDT] Screening, Family Planning.)

C. Federal/State Funding (Non-MDHHS) - Funds received directly from the federal government and from any state Contractor other than MDHHS, such as the Department of Natural Resources and Environment (MDNRE). This line should also be used to exclude state aid funds such as those provided through the Michigan Department of Treasury under P.A. 264 of 1987 (cigarette tax).

D. Federal Cost Based Reimbursement – Funds received for Federal Cost Based Reimbursement which should be budgeted in the program in which they were earned.

E. Federally Provided Vaccines – The projected value of federally provided vaccine.

F. Federal Medicaid Outreach – (**Please note:** to be used only for Medicaid Outreach, CSHCS Medicaid Outreach or Nurse Family Partnership Medicaid Outreach program elements.) Funds projected to be received from the federal government for allowable Medicaid Outreach activities. This amount represents the anticipated 50% federal administrative match of local contributions.

G. Required Match - Local – Funds projected to be local contribution for programs that have a match contribution requirement (**Please note:** for Medicaid Outreach, CSHCS Medicaid Outreach, or Nurse Family Partnership Medicaid Outreach, this amount represents the 50% matching local contribution for allocable Medicaid Outreach Activities. Federal Medicaid Outreach and Required Local match amounts should equal each other.)

H. Local Non-ELPHS - Local funds budgeted for the following expenditures:

1. Expenditures for services not designated as required and allowable for ELPHS funding (e.g., medical examiner and inpatient maternity services); expenditures determined not to be reasonable; and, expenditures in excess of the maximum state share of funds available.
2. Any losses arising from uncollectible accounts and other related claims. Under-recovery of reimbursable expenditures from, or failure to bill, available funding sources that would otherwise result in exclusions from ELPHS funding, if recovered.

However, no exclusion is required where the local jurisdiction has made and documented a decision to have local funds underwrite:

- a. The cost of uncollectible accounts or bad debts incurred in support of providing required or allowable health services. An example of this condition would be for services provided to indigents who are billed as a matter of procedure with little chance for receipt of payment.
- b. Potential recoveries or under-recoveries from other sources for the principal purpose

of providing required and allowable health services at free or reduced cost to the public served by the Grantee. An example would be keeping fees for services at a reduced level for the benefit of the people served by the Grantee while recognizing that to do so limits recovery from third parties for the same types of services.

3. Contributions to a contingency reserve or any similar provisions for unforeseen events.
 4. Charitable contributions and donations.
 5. Salaries and other incidental expenditures of the chief executive of a political subdivision (i.e., county executive and mayor).
 6. Legislative expenditures, such as, salaries and other incidental expenditures of local governing bodies (i.e., county commissioners and city councils). Do not enter board of health expenses.
 7. Expenditures for amusements, social activities and other incidental expenditures related to, such as, meals, beverages, lodging, rentals, transportation and gratuities.
 8. Fines, penalties and interest on borrowings.
 9. Capital Expenditures - Local capital outlay for purchase of facilities and equipment (assets) are excluded from ELPHS funding.
- I. **Other Non- ELPHS** - Funds budgeted from sources other than state, federal and local appropriations to the extent that they are not eligible for ELPHS (e.g., funding from local substance abuse coordinating grantee, local area on aging grantees).
- J. **MDHHS - NON-COMPREHENSIVE** - Funds budgeted for services provided under separate MDHHS agreements. Examples include funding provided directly by the Community Services for Substance Abuse for community grants, etc.
- K. **MDHHS - COMPREHENSIVE** - This section includes all funding projected to be due under the Comprehensive Agreement from categorical programs and needs to equal the allocation.
- L. **ELPHS - MDHHS Hearing** – This section includes all funding projected to be due under Comprehensive Agreement specific to the ELPHS MDHHS Hearing program and has to equal the MDHHS ELPHS Hearing allocation. Additional ELPHS to be budgeted for the Hearing Program must be entered into ELPHS – MDHHS Other. Hearing allocations may only be spent on the Hearing Program.
- M. **ELPHS - MDHHS Vision** – This section includes all funding projected to be due under Comprehensive Agreement specific to the ELPHS MDHHS Vision program and has to equal the ELPHS MDHHS Vision allocation. Additional ELPHS to be budgeted for the Vision Program must be entered into ELPHS – MDHHS Other. Vision allocations may only be spent on the Vision Program.
- N. **ELPHS – MDHHS Other** – This section includes all funding projected to be due under Comprehensive Agreement specific to the ELPHS MDHHS Other program for eligible program elements. Please note: The MI E-Grants System validates the ELPHS MDHHS Other budgeted funds across the applicable program elements to assure the agreement does exceed the ELPHS – MDHHS Other allocation.
- O. **ELPHS – Food** - This section includes all funding projected to be due under Comprehensive Agreement specific to the ELPHS Food program and has to equal the ELPHS Food allocation.
- P. **ELPHS – Drinking Water** - This section includes all funding projected to be due under

Comprehensive Agreement specific to the ELPHS Drinking Water program and has to equal the ELPHS Drinking Water allocation.

- Q. ELPHS – On-site Sewage** - This section includes all funding projected to be due under Comprehensive Agreement specific to the ELPHS On-site Sewage program and has to equal the ELPHS On-site Sewage allocation.
- R. MCH Funding** - This section includes all funding projected to be due under Comprehensive Agreement specific to the MCH eligible program elements. Please note: The MI E-Grants System validates the MCH budgeted funds across applicable program elements to assure the agreement does exceed the MCH allocation.
- S. Local Funds - Other** - Enter all local support in the appropriate element, project or service group column. This may include local property tax, and other local revenues (does not include fees).
- T. Inkind Match** – Enter Local Support from donated time or services.
- U. MDHHS Fixed Unit Rate** – Select the type of fee-for-services from the lookup to correspond with the program element.

VIII. SPECIAL BUDGET INSTRUCTIONS

Certain elements are supported by federal or other categorical program funds for which special budgeting requirements are placed upon grantees and subgrantees. These include:

<u>Element</u>	<u>Federal or Other Funding Contractor</u>
Public Health Emergency Preparedness	U.S. Department of Health & Human Services, Centers for Disease Control

In general, subgrantee budgets must provide sufficient budget detail to support grantee budget requests and be in a format consistent with grantor Contractor requirements. Certain types of costs must receive approval of the federal grantor Contractor and/or the grantee prior to being incurred.

A. Public Health Emergency Preparedness (PHEP) Special Budget Requirements

Local Health Departments will receive the initial FY 21/22 allocation of the CDC Public Health Emergency Preparedness (PHEP) funds in nine equal prepayments for the period October 1, 2021 through June 30, 2022. LHDs must submit a nine-month budget and a quarterly Financial Status Report (FSR) for each of the following COMPREHENSIVE Local Health Department program elements:

1. Public Health Emergency Preparedness (PHEP) (October 1 – June 30)
2. Public Health Emergency Preparedness (PHEP)– Cities of Readiness (October 1 – June 30)
3. Laboratory Services - Bioterrorism (October 1 – September 30)

Costs Allowable Only With Prior Approval - The following costs are allowable only with prior review/approval of the Michigan Department of Health & Human Services as specified by the U.S. Department of Agriculture, Food and Nutrition Service (Ref.: 7 CFR

Part 246, and USDA-WIC Administrative Cost Handbook 3/86). Prior approval is accomplished by providing appropriate detail in the budget request approved by MDHHS or subsequently in a written request approved in writing by MDHHS.

- A. Automated Information Systems - which are required by a local Grantees except for those used in general management and payroll, including acquisition of automated data processing hardware or software whether by outright purchase or rental-purchase agreement or other method of acquisition.
- B. Capital Expenditures of \$2,500 or More - such as the cost of facilities, equipment, including medical equipment, other capital assets and any repairs that materially increase the value or useful life of capital assets.
- C. Management Studies - performed by agencies or departments other than the local Grantee or those performed by outside consultants under contract with the local Grantee.
- D. Accounting and Auditing Services - performed by private sector firms under professional service contracts for purposes of preparation or audit of program and financial records/reports.
- E. Other Professional Services - rendered by individuals or organizations, not a part of the local Grantee, such as:
 - 1. Contractual private physician providing certification data.
 - 2. Contractual organization providing laboratory data.
 - 3. Contractual translators and interpreters at the local Grantee level.
- F. Training and Education - provided for employee development, which directly or indirectly benefits the grant program, to the extent that such training is contracted for or involves out-of-service training over extended periods of time.
- G. Building Space and Related Facilities - the cost to buy, lease or rent space in privately or publicly owned buildings for the benefit of the program.
- H. Non-Fringe Insurance and Indemnification Costs

All charges to WIC must be necessary, reasonable, allowable and allocable for the proper and efficient administration of the program. Further information and cost standards are provided in federal instructions including Title 2 CFR, Part 200 and 7 CFR Part 3015.

B. Program Budget - Online Detail Budget Application Entry

Complete the appropriate budget forms contained within the MI E-Grants System for each program element. An example of this form is attached (see Attachment 1 for reference).

1. Salary and Wages -

- a. **Position Description** - Select from the expenditure row look-up all position titles or job descriptions required to staff the program. If the position is missing from the list, please use Other and type in the position in the drop-down field provided.
- b. **Positions Required** - Enter the number of positions required for the program corresponding to the specific position title or description. This entry may be expressed as a decimal (e.g., Full-Time Equivalent – FTE) when necessary. If other than a full-time position is budgeted, it is necessary to have a basis in terms

of time reports to support time charged to the program.


- c. **Amount** – The MI E-Grants System calculates the salary for the position required and records it on the Budget Detail. Enter this amount in the Amount column.
 - d. **Total Salary** –The MI E-Grants System totals the amount of all positions required and records it on the Budget Summary.
 - e. **Notes** - Enter any explanatory information that is necessary for the position description. Include an explanation of the computation of Total Salary in those instances when the computation is not straightforward (i.e., if the employee is limited term and/or does not receive fringe benefits).
2. **Fringe Benefits** – Select from the expenditure row look-up applicable fringe benefits for staff working in this program. Enter the percentage for each. The MI E-Grants system updates the total amount for salary and wages in the unit field and calculates the fringe benefit amount. If the “Composite Rate” fringe benefit item is selected from the expenditure row look up, record the applicable fringe benefit items (i.e. FICA, Life insurance, etc.) in the “Notes” tab.
 3. **Equipment** - Enter a description of the equipment being purchased (including number of units and the unit value), the total by type of equipment and total of all equipment purchases.
 4. **Contractual** - Specify subcontractor(s)/subrecipient(s) working on this program, including the subcontractor’s/subrecipient’s address, amount by subcontractor/subrecipient and total of all subcontractor(s)/subrecipient(s). Multiple small subcontracts can be grouped (e.g., various worksite subcontracts).
 5. **Supplies and Materials** - Enter amount by category. **A description is required if the budget category exceeds 10% of total expenditures.**
 6. **Travel** - Enter amount by category. **A description is required if the budget category exceeds 10% of total expenditures.**
 7. **Communication** - Enter amount by category. **A description is required if the budget category exceeds 10% of total expenditures.**
 8. **County-City Central Services** - Enter amount by category and total for all categories.
 9. **Space Costs** - Enter amount by category and total for all categories.
 10. **Other Expenses** - Enter amount by category and total for all categories. **A description is required if the budget category exceeds 10% of total expenditures.**
 11. **Indirect Cost Calculation** - Enter the base(s), rate(s) and amount(s).
 12. **Other Cost Distributions** - Enter a description of the cost, percent distributed to this program and the amount distributed.
 13. **Total Exp.** - MI E-grants totals the amount of all positions required and records it on the Budget Summary.

Program Budget-Cost Detail Schedule Preparation


B1 Attachment B1-Program Budget Summary

Michigan.gov The Official State of Michigan Website		EGrAMS Application			
Budget Category Application		Timeout : 20 mins	Date : Mar-25-13		
Agency : ABC Health Department	Program : Comprehensive Agreement - FY 20XX		Show Documents		
Application : Family Planning Services SAMPLE					
Facesheet Certifications Budget Miscellaneous Index		Close			
Save Save Validate Errors PDF Copy		Show Tree			
Budget Summary					
Description	Total	Amount	Cash	Inkind	Narr.
DIRECT EXPENSES					
Program Expenses					
Salary & Wages	83,419.00	83,419.00	0.00	0.00	
Fringe Benefits	34,202.00	34,202.00	0.00	0.00	
Cap. Exp. for Equip & Fac.					
Contractual					
Supplies and Materials	23,275.00	23,275.00	0.00	0.00	
Travel	3,340.00	3,340.00	0.00	0.00	
Communication	7,262.00	7,262.00	0.00	0.00	
County-City Central Services					
Space Costs	10,131.00	10,131.00	0.00	0.00	
All Others (ADP, Con. Employees, Misc.)	3,894.00	3,894.00	0.00	0.00	
Total Program Expenses	165,523.00	165,523.00	0.00	0.00	
TOTAL DIRECT EXPENSES	165,523.00	165,523.00	0.00	0.00	
INDIRECT EXPENSES					
Indirect Costs					
Indirect Costs	29,405.00	29,405.00	0.00	0.00	
Other Costs Distributions	1,685.00	1,685.00	0.00	0.00	
Total Indirect Costs	31,090.00	31,090.00	0.00	0.00	
TOTAL INDIRECT EXPENSES	31,090.00	31,090.00	0.00	0.00	
TOTAL EXPENDITURES	196,613.00	196,613.00	0.00	0.00	

Source of Funds



EGrAMS Application



Budget Category Application
Timeout : 20 mins
Date : Mar-25-13

Agency: ABC Health Department Program: Comprehensive Agreement - FY 20XX

Application: Family Planning Services SAMPLE [Show Documents](#)

Facesheet
Certifications
Budget
Miscellaneous
Index

Close

Save
Save +
Validate
Errors
PDF
Copy

Show Tree

Source of Funds

TOTAL EXPENDITURES		196,613.00	0.00	0.00	196,613.00
Del.	Description	Amount	Cash	Inkind	Total
Source of Funds					
<input checked="" type="checkbox"/>	Fees and Collections - 1st and 2nd Party	0.00	0.00	0.00	0.00
<input checked="" type="checkbox"/>	Fees and Collections - 3rd Party	0.00	66,000.00	0.00	66,000.00
<input checked="" type="checkbox"/>	Federal or State (Non MDCH)	0.00	0.00	0.00	0.00
<input checked="" type="checkbox"/>	Federal Cost Based Reimbursement	0.00	19,000.00	0.00	19,000.00
<input checked="" type="checkbox"/>	Federally Provided Vaccines	0.00	0.00	0.00	0.00
<input checked="" type="checkbox"/>	Federal Medicaid Outreach	0.00	0.00	0.00	0.00
<input checked="" type="checkbox"/>	Required Match - Local	0.00	0.00	0.00	0.00
<input checked="" type="checkbox"/>	Local Non-ELPHS	0.00	0.00	0.00	0.00
<input checked="" type="checkbox"/>	Local Non-ELPHS	0.00	0.00	0.00	0.00
<input checked="" type="checkbox"/>	Other Non-ELPHS	0.00	0.00	0.00	0.00
<input checked="" type="checkbox"/>	MDCH Non Comprehensive	0.00	0.00	0.00	0.00
<input checked="" type="checkbox"/>	MDCH Comprehensive	66,813.00	0.00	0.00	66,813.00
<input checked="" type="checkbox"/>	ELPHS – MDCH Hearing	0.00	0.00	0.00	0.00
<input checked="" type="checkbox"/>	ELPHS – MDCH Vision	0.00	0.00	0.00	0.00
<input checked="" type="checkbox"/>	ELPHS – MDCH Other	0.00	0.00	0.00	0.00
<input checked="" type="checkbox"/>	ELPHS – Food	0.00	0.00	0.00	0.00
<input checked="" type="checkbox"/>	ELPHS – Drinking Water	0.00	0.00	0.00	0.00
<input checked="" type="checkbox"/>	ELPHS – On-Site Sewage	0.00	0.00	0.00	0.00
<input checked="" type="checkbox"/>	MCH Funding	0.00	0.00	0.00	0.00
<input checked="" type="checkbox"/>	Local Funds - Other	0.00	44,800.00	0.00	44,800.00
<input checked="" type="checkbox"/>	Inkind Match	0.00	0.00	0.00	0.00
MDCH Fixed Unit Rate					
<input checked="" type="checkbox"/>		0.00	0.00	0.00	0.00

B2 Attachment B2-Program Budget Cost Detail

EGrAMS Application

Michigan.gov
The Official State of Michigan Website

Budget Category Application
Timeout : 20 mins
Date : Mar-25-13

Agency: ABC Health Department Program: Comprehensive Agreement - FY 20XX

Application: Family Planning Services SAMPLE [Show Documents](#)

[Facesheet](#)
 [Certifications](#)
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Budget Detail

Category: Program Expenses - Salary & Wages Type: Expenditure

Classification Seq.: 1 Sub Type: Direct Narrative:

Instructions: Select the position description. Identify the quantity as FTEs. Identify the rate as average cost per FTE.

	Description	Qty	Rate	UoM	Total	Amount	Cash	Inkind	Notes
<input type="checkbox"/>	X Nurse Practitioner	0.19	91000.000	FTE	17,290.00	17,290.00	0.00	0.00	
<input type="checkbox"/>	X Public Health Nurse	0.46	34932.430	FTE	16,069.00	16,069.00	0.00	0.00	
<input type="checkbox"/>	X Coordinator	0.41	51036.000	FTE	20,925.00	20,925.00	0.00	0.00	
<input type="checkbox"/>	X Clerk	1.09	26729.240	FTE	29,135.00	29,135.00	0.00	0.00	

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Budget Detail

Category: Program Expenses - Cap. Exp. for Equip & Fac. Type: Expenditure

Classification Seq.: 1 Sub Type: Direct Narrative:

Instructions: Equipment is defined as the cost of a single item valued at \$5,000 or more and with a useful life of more than one year. Costs should include the item and any applicable expenses such as installation costs, maintenance fees, etc. Items costing less than \$5,000 should be entered into the supplies and materials line.

	Description	Total	Amount	Cash	Inkind	Notes
<input type="checkbox"/>	X					
<input type="checkbox"/>	X					

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Budget Detail

Category: Program Expenses - Contractual Type: Expenditure

Classification Seq.: 1 Sub Type: Direct Narrative:

Instructions: Contractual refers to secondary recipient organizations only. Please enter the contact information. Consultants and supporting service subcontracts should be budgeted under the other expense line.

	Description	Total	Amount	Cash	Inkind	Notes
<input type="checkbox"/>	X					
<input type="checkbox"/>	X					
<input type="checkbox"/>	X					

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Budget Detail

Category: Program Expenses - Supplies and Materials Type: Expenditure

Classification Seq.: 1 Level: Line Item Category Sub Type: Direct Narrative:

Instructions: Items that cost less than \$5,000.

	Description	Total	Amount	Cash	Inkind	Notes
<input type="checkbox"/>	X Printing	100.00	100.00	0.00	0.00	
<input type="checkbox"/>	X Postage	700.00	700.00	0.00	0.00	

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Budget Detail

Category: Program Expenses - Travel Type: Expenditure

Classification Seq.: 1 Level: Line Item Category Sub Type: Direct Narrative:

Instructions:

	Description	Total	Amount	Cash	Inkind	Notes
<input type="checkbox"/>	X Mileage	3,000.00	3,000.00	0.00	0.00	
<input type="checkbox"/>	X Conferences	340.00	340.00	0.00	0.00	

Budget Detail

Category: Program Expenses - Communication Type: Expenditure
 Classification Seq.: 1 Level: Line Item Category Sub Type: Direct Narrative:

Instructions:

Description	Total	Amount	Cash	Inkind	Notes
<input type="checkbox"/> <input checked="" type="checkbox"/> Other phones and IT lines	7,262.00	7,262.00	0.00	0.00	

Budget Detail

Category: Program Expenses - County-City Central Services Type: Expenditure
 Classification Seq.: 1 Level: Line Item Category Sub Type: Direct Narrative:

Instructions:

Description	Total	Amount	Cash	Inkind	Notes
<input type="checkbox"/> <input checked="" type="checkbox"/>					
<input type="checkbox"/> <input checked="" type="checkbox"/>					

Budget Detail

Category: Program Expenses - Space Costs Type: Expenditure
 Classification Seq.: 1 Level: Line Item Category Sub Type: Direct Narrative:

Instructions:

Description	Total	Amount	Cash	Inkind	Notes
<input type="checkbox"/> <input checked="" type="checkbox"/> Rent	6,923.00	6,923.00	0.00	0.00	
<input type="checkbox"/> <input checked="" type="checkbox"/> Other Utilities	2,608.00	2,608.00	0.00	0.00	

Budget Detail

Category: Program Expenses - All Others (ADP, Con. Employees, Misc) Type: Expenditure
 Classification Seq.: 1 Level: Line Item Category Sub Type: Direct Narrative:

Instructions:

Description	Total	Amount	Cash	Inkind	Notes
<input type="checkbox"/> <input checked="" type="checkbox"/> Supporting Services	2,279.00	2,279.00	0.00	0.00	
<input type="checkbox"/> <input checked="" type="checkbox"/> Lab Fees	300.00	300.00	0.00	0.00	
<input type="checkbox"/> <input checked="" type="checkbox"/> Other	300.00	300.00	0.00	0.00	

Budget Detail

Category: Indirect Costs - Indirect Costs Type: Expenditure
 Classification Seq.: 3 Sub Type: Indirect Narrative:

Instructions:

Description	Percent	Units	Total	Amount	Cash	Inkind	Notes
<input type="checkbox"/> <input checked="" type="checkbox"/> Fiscal Year Rate	25.000	117621.0	29,405.00	29,405.00	0.00	0.00	
<input type="checkbox"/> <input checked="" type="checkbox"/>							

Budget Detail

Category: Indirect Costs - Other Costs Distributions Type: Expenditure
 Classification Seq.: 3 Sub Type: Indirect Narrative:

Instructions:

Description	Total	Amount	Cash	Inkind	Notes
<input type="checkbox"/> <input checked="" type="checkbox"/> Nursing Adm Distribution	1,685.00	1,685.00	0.00	0.00	
<input type="checkbox"/> <input checked="" type="checkbox"/>					

I. Budget Preparation

A. Sources of Local Fund Types

Local Health Departments may utilize their county appropriation, funds received from local or private foundations, local contributors, or donators, and from other non-state/non-federal grant agreements that are specific to Medicaid Outreach or are to be used at the discretion of the Health Department as a source for matching funds.

B. Indirect Costs

There are three (3) options for indirect costs. They are:

1. an approved federal or state indirect rate
2. a 10% de minimis rate; or
3. a cost allocation/distribution plan

Most Health Departments will use the cost allocation plan for indirect costs. For further detail, go to VI. Form Preparation, L. Indirect Cost section on this document.

C. Cost Allocation Certification

The Cost Allocation Certification remains on file with the Department until there is a change in the Cost Allocation Plan. When the cost allocation plan on file with the program (MDHHS-Medicaid-Outreach), the local health department must: 1) submit a copy of the revised cost allocation plan with the budget request; and 2) complete a revised cost allocation methodology certification. Both documents are to be attached to a Detailed Budget line in EGrAMS.

II. Financial Status Report (FSR) – LHDs seeking 50% federal administrative match **must** request reimbursement by submitting their actual expenses for allowable Medicaid Outreach activities on their quarterly FSRs through MI E-Grants.

A. Quarterly and Final FSR

LHDs must reflect the actual Medicaid Outreach expenses incurred on the quarterly and final FSR. Actual expenses incurred must be specific to Medicaid Outreach as defined by the MSA Bulletin 05-29 and not part of a direct service. All expenses should be supported by an approved methodology and appropriate support documentation.

1. Required Match - Local

Should be used to report the local match for Medicaid Outreach, both the federal and local amounts must match.

2. Source of Funds Category

Other source of funds that are non-reimbursable for Medicaid Outreach (i.e., other federal grants, other MDHHS grants, etc.) should be reported on the

appropriate line has indicated in the Comprehensive Budget Instructions - Attachment I (e.g., Local non-ELPHS or Local Funds – Other).

Total Source of Funds must equal **Total Expenditures**.

III. Comprehensive Local Health Department Agreement Obligation Report – filed in September.

The Obligation report is used to estimate the payable amount due to Local Health Departments from MDHHS for each program element.

- A.** In the Estimate Column, enter the maximum projected federal administrative match earnings for allowable Medicaid Outreach Activities to be earned from Medicaid Outreach on the Federal Medicaid Outreach row.
- B.** In the Estimate Column, enter the maximum projected federal administrative match earnings for allowable Medicaid Outreach activities to be earned from CSHSC – Medicaid Outreach. This should reflect the local contribution multiplied by the Medicaid enrollment participation rate x 50% federal match rate.
- C.** In the Estimate Column, enter the maximum projected federal administrative match earnings for allowable Medicaid Outreach activities to be earned from Nurse Family Partnership Outreach. This should reflect the local contribution multiplied by the Medicaid enrollment participation rate x 50% federal match rate.

Object Class Category/Expenses	Allowable with 317 operations funds	Allowable with VFC operations funds	Allowable with VFC ordering funds	Allowable with VFC/AFIX funds	Allowable with Pan Flu funds	Allowable with VFC Distribution funds (where applicable)	Allowable with PPHF funds
VFC-only site visits	✓	✓		✓			✓
AFIX-only site visits	✓			✓			✓
Combined (AFIX & VFC site visits)	✓	✓		✓			✓
Perinatal hospital record reviews	✓						✓
Equipment*							
Fax machines for vaccine ordering	✓	✓	✓				✓
Vaccine storage equipment for VFC vaccine	✓	✓				✓ (for distribution facility)	✓
Copy machines	✓	✓	✓	✓	✓		✓
<i>*Equipment: an article of tangible nonexpendable personal property having useful life of more than one year and an acquisition cost of \$5,000 or more per unit. If cost is below this threshold amount, item may be included in supplies.</i>							
Supplies							
Vaccine administration supplies (including, but not limited to, nasal pharyngeal swabs, syringes for emergency vaccination clinics)	✓						✓
Office supplies-computers, general office (pens, paper, paper clips, etc.), ink cartridges, calculators	✓	✓	✓	✓	✓	✓	✓
Personal computers / Laptops / Tablets	✓	✓	✓	✓	✓	✓	✓
Pink Books, Red Books, Yellow Books	✓						✓
Printers	✓	✓	✓	✓	✓	✓	✓

Object Class Category/Expenses	Allowable with 317 operations funds	Allowable with VFC operations funds	Allowable with VFC ordering funds	Allowable with VFC/AFIX funds	Allowable with Pan Flm funds	Allowable with VFC Distribution funds (where applicable)	Allowable with PPHF funds
Laboratory supplies (influenza cultures and PCRs, cultures and molecular, lab media serotyping)	✓						✓
Digital data logger with valid certificate of calibration/validation/testing report	✓	✓				✓	✓
Vaccine shipping supplies (storage containers, ice packs, bubble wrap, etc.)	✓					✓	✓
Contractual							
State/local conferences expenses (conference site, materials printing, hotel accommodations expenses, speaker fees) <i>Food cost is not allowable.</i>	✓	✓			✓		✓
Regional/Local meetings	✓	✓		✓	✓		✓
General contractual services (e.g., IAPs, local health departments, contractual staff, advisory committee media, provider trainings)	✓	✓	✓	✓	✓		✓ (FA only)
GSA Contractual services (CDC managed)	✓	✓					
Other IIS contractual agreements (support, enhancement, upgrades)	✓	✓ (VFC-related)			✓ (preparedness-related)		✓ (FA only)
Financial Assistance (FA)							
Non-CDC Contract vaccines 317 vaccine funds must be requested in funding application (eGrATIS) under 317 FA vaccines							

Object Class Category/Expenses	Allowable with 317 operations funds	Allowable with VFC operation s funds	Allowable with VFC ordering funds	Allowable with VFC/AFIX funds	Allowable with Pan Flu funds	Allowable with VFC Distribution funds (where applicable)	Allowable with PPHF funds
Indirect							
Indirect costs	✓	✓	✓	✓	✓	✓	✓
Miscellaneous							
Accounting services	✓	✓					✓
Advertising (restricted to recruitment of staff or trainees, procurement of goods and services, disposal of scrap or surplus materials)	✓	✓					✓
Audit Fees	✓	✓					✓
BRFSS Survey	✓						✓
Committee meetings (room rental, equipment rental, etc.)	✓	✓			✓		✓
Communication (electronic/computer transmittal, messenger, postage, local and long distance telephone)	✓	✓	✓	✓	✓		✓
Consumer information activities	✓	✓			✓		✓
Consumer / provider board participation (travel reimbursement)	✓						✓
Data processing	✓	✓	✓	✓	✓		✓
Laboratory services (tests conducted for immunization programs)	✓						✓
Local service delivery activities	✓						✓
Maintenance operation/repairs	✓						✓
Malpractice insurance for volunteers	✓						✓
Memberships/subscriptions	✓						✓
NIS Oversampling	✓						✓
Pagers/cell phones	✓	✓		✓	✓		✓
Printing of vaccine accountability forms	✓	✓					✓

Object Class Category/Expenses	Allowable with 317 operations funds	Allowable with VFC operation s funds	Allowable with VFC ordering funds	Allowable with VFC/AFLX funds	Allowable with Pan Flu funds	Allowable with VFC Distribution funds (where applicable)	Allowable with PPHF funds
Professional service costs directly related to immunization activities (limited term staff), Attorney General Office services	✓						✓
Public relations	✓				✓		✓
Publication/printing costs (all other immunization related publication and printing expenses)	✓	✓		✓	✓		✓
Rent (requires explanation of why these costs are not included in the indirect cost rate agreement or cost allocation plan)	✓	✓				✓ (vaccine distribution facility)	✓
Shipping for materials (other than vaccine)	✓	✓					✓
Shipping (vaccine)						✓	✓
Software license/Renewals (ORACLE, etc.)	✓						✓ (FA only)
Stipend Reimbursements	✓						✓
Toll-free phone lines for vaccine ordering	✓	✓	✓				✓
Training costs – Statewide, staff, providers	✓	✓		✓	✓		✓
Translations (translating materials)	✓						✓
Vehicle lease (restricted to awardees with policies that prohibit local travel reimbursement)	✓						✓
VFC enrollment materials	✓	✓					✓
VFC provider feedback surveys	✓	✓					✓
VIS camera-ready copies	✓						✓

9/16/2016

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IPOM 2017

Non-Allowable Expenses with Federal Immunization Funds

Expense	NOT allowable with federal immunization funds
Honoraria	✓
Advertising costs (e.g., conventions, displays, exhibits, meetings, memorabilia, gifts, souvenirs)	✓
Alcoholic beverages	✓
Building purchases, construction, capital improvements	✓
Land purchases	✓
Legislative/lobbying activities	✓
Bonding	✓
Depreciation on use charges	✓
Research	✓
Fundraising	✓
Interest on loans for the acquisition and/or modernization of an existing building	✓
Clinical care (non-immunization services)	✓
Entertainment	✓
Payment of bad debt	✓
Dry cleaning	✓
Vehicle Purchase	✓
Promotional and/or Incentive Materials (e.g., plaques, clothing and commemorative items such as pens, mugs/cups, folders/folios, lanyards, conference bags)	✓
Purchase of food (unless part of required travel per diem costs)	✓

Other restrictions which must be taken into account while writing the budget:

- Funds may be spent only for activities and personnel costs that are directly related to the Immunization and Vaccines for Children Cooperative Agreement. Funding requests not directly related to immunization activities are outside the scope of this cooperative agreement program and will not be funded.
- Pre-award costs will not be reimbursed.