

## FISCAL ORIENTATION

Fiscal monitoring and compliance will be a component of the contract management rating. Criteria have not been fully developed yet since this exercise is also new for us. Minimally, fiscal criteria for evaluation will include

- Submission timeliness of invoicing, budget revisions and budget applications
- Communication
- Fiscal site visits, if applicable

INVOICING CDPHE (COST REIMBURSEMENT REQUESTS) –*refer to the cost reimbursement request example below*

- **SECTIONS IN RED ON THE REIMBURSEMENT REQUEST STATEMENT MUST BE COMPLETELY FILLED OUT BEFORE SUBMITTING TO CDPHE.**
- The signed Quarterly or Monthly Contract Reimbursement Request form is available on the MCH web site at [www.mchcolorado.org](http://www.mchcolorado.org). Each request must be submitted within sixty (60) calendar days of the end of the billing period for which services were rendered.
- CDPHE staff will be reviewing and approving your expense reimbursement request based on your approved budget submitted to us this past summer. An example of the budget was provided in the fiscal packet.
- A reminder that reimbursement for actual indirect costs will be based on your federally approved indirect rate but not exceeding the Prevention Services Division's maximum of:
  - 25% if your indirect rate is based on Total Direct Costs
  - 27% if your indirect rate is based on Salary Only, or
  - 30% if your indirect rate is based on Salary and Fringe where no other direct costs are charged
- Local Match or in-kind, if any, shall be reported on all contract reimbursement requests.
- Your reimbursement request can be sent via e-mail if you are able to scan or electronically sign your billing.
- You can also send in your reimbursement request or fax it in.

REQUIREMENTS FOR COST LEDGER – *refer to the ledger example below*

- In order to reduce postage and paper, we require ONLY a cost ledger report. The ledger should detail and support all expenses for which you are requesting reimbursement.
- Cost ledgers are usually computer generated from your accounting system and should have the capability to generate a ledger report by month and by program or fund.
- Balance sheets, profit & loss or income statements for your entire agency is not acceptable supporting documentation.

- Copies of invoices, pay stubs, receipts, etc. are NOT required unless CDPHE staff has specifically requested this documentation through direct communication.
- If your cost ledger includes expenses that are more than your requested reimbursement, make sure that the information detailed on the reimbursement request form can be tied or identified directly to the cost ledger, such as highlighting or circling specific expenses.
- If your agency does not utilize an electronic accounting system, a copy of your monthly cost ledger that is manually maintained will be sufficient.

#### BUDGET REVISION REQUESTS – *refer to Budget Revision Example below*

- A line item is defined as the categories of your budget specifically, Personnel, Contractual Services, Operating, Travel and Indirect. You are authorized to make transfers of funds from one line item to another line item in your contracted budget.
  - If you anticipate PERSONNEL line item increases or decreases of more than 25%, you will need to request and receive prior written approval from your MCH Generalist Consultant by completing and submitting a Budget Revision Request Form, available on the MCH web site at [www.mchcolorado.org](http://www.mchcolorado.org). This includes major changes or shifts in position time or position reassignment.
  - It is important that your agency fiscal staff work closely with program staff when developing the budget revision. The final revision proposal needs to be signed by the authorized fiscal or business manager.
  - Variations within non-personnel line items do not require a budget revision unless it exceeds 25%. *For example, in the line item operating, you have budgeted office supplies and you want to move some of those funds to purchase a small printer, you have the discretion to re-allocate the funds. If you decide that you need to decrease your total operating budget to increase a positions time in personnel, this re-allocation will require a revision if it meets the 25% rule.*
  - If any proposed revision causes a substantial change in the contracted scope of work, contact your MCH Generalist Consultant.
  - Once CDPHE staff reviews and approves the revision request, it will be routed to fiscal staff for review and approval. You will be notified of the approval via e-mail.
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CONTRACT REIMBURSEMENT REQUEST STATEMENT

FROM: {AGENCY NAME HERE}  
 {AGENCY ADDRESS HERE}  
 {AGENCY ADDRESS HERE}  
 {AGENCY ADDRESS HERE}  
 {AGENCY CONTACT, PHONE NUMBER, EMAIL ADDRESS HERE}

Send, E-mail or Fax Reimbursement Request To:  
 Colo Dept of Public Health & Environment  
 PSD-MCH-A4  
 ATTN: SARA WARGO  
 4300 Cherry Creek Drive South  
 Denver, CO 80246  
 cdphe.psmchreports@state.co.us  
 Fax # 303-691-7957

Expenditures from/to (dates) : FROM \_\_\_\_\_ TO \_\_\_\_\_

ITEMS IN RED MUST BE ENTERED BEFORE SUBMITTING TO CDPHE

CONTRACT OR PURCHASE ORDER NUMBER: \_\_\_\_\_

FINAL BILL?  YES  NO

Date(s)	Inv # / Check #	Description (name of payee and type of service)	Total Cost	Match (if applicable)	Requested from CDPHE
<b>Personnel: (# hours/hourly rate/name of person)</b>					
10/1-10/31	505	Health Communication Specialist	1,500.00		1,500.00
10/1-10/31	500	Health Data Specialist	200.00	100.00	100.00
10/1-10/31	502	Office Technician	100.00	50.00	50.00
10/1-10/31	503				
<b>Total Personnel</b>			<b>1,800.00</b>	<b>150.00</b>	<b>1,650.00</b>
<b>Operating/Travel:</b>					
		Postage	16.67		16.67
	506	Rent/Office Space	125.00		125.00
		Office Supplies	50.00		50.00
	510	Telephone/Internet	91.67		91.67
	520	Meeting Expenses	1,500.00		1,500.00
	various	local travel	100.00		100.00
10/10/2007		Denver meeting	1,200.00		1,200.00
<b>Total Operating/Travel</b>			<b>3,083.34</b>	<b>-</b>	<b>3,083.34</b>
<b>Contractual:</b>					
10/1-10/31	550	Marketing contract	910.00		910.00
<b>Total Contractual</b>			<b>910.00</b>	<b>-</b>	<b>910.00</b>
<b>Indirect cost (if applicable)</b>					
<b>Indirect rate: 10%</b>			<b>579.33</b>	<b>15.00</b>	<b>564.33</b>
<b>Total Amount Requested for this period:</b>			<b>6,372.67</b>	<b>165.00</b>	<b>6,207.67</b>

CONTRACTOR/VENDOR: I/We affirm the claimed expenses comply with the budget provisions of the contract and are reasonable and necessary, that I/We are duly authorized to incur such expenses, and that I/We warrant that the expenses are not for the benefit of any individual other than the contractor/vendor. Each payment should be recorded on budget monitoring tool (if applicable) to track expenditures and monitor budget.

Contractor/ Vendor Signature \_\_\_\_\_ Title \_\_\_\_\_  
 CDPHE Program Director/Delegated Program Staff: I affirm that I or my staff have reviewed the request and certify that the claimed expenses have been reviewed by me for compliance with the budget monitoring tool. CDPHE Program Director/Delegated Program Staff Signature \_\_\_\_\_ Title \_\_\_\_\_  
 CDPHE Program Fiscal Officer: I certify that the claimed expenses have been reviewed by me for compliance with the budget monitoring tool. CDPHE Program Fiscal Officer \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Insert your agency indirect rate here.

PROJECT NAME: _____					REIMBURSEMENT REQUESTS SUBMITTED TO CDPHE											
CONTRACT PERIOD: 1-Oct-2009 - 30-Sep-2010					AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL
9/30/2009 15:14					In this column enter your approved contracted budget \$'s.											
BUDGET	BUDGET	YTD EXPENDED	BALANCE	% EXPENDED												
PERSONNEL																
Health Communication Specialist	16,000.00	1,500.00	14,500.00	9.38%	1,500.00											
Health Data Specialist	1,500.00	100.00	1,400.00	6.67%	100.00											
Office Technician	600.00	50.00	550.00	8.33%	50.00											
Fringe Benefits		0.00														
<b>TOTAL PERSONNEL</b>	<b>18,100.00</b>	<b>1,650.00</b>	<b>16,450.00</b>	<b>9.12%</b>	<b>1,650.00</b>	###	###	###	###	###	###	###	###	###	###	###
OPERATING																
Postage	200.00	16.67	183.33	8.33%	16.67											
Rent/Office Space	1,500.00	125.00	1,375.00	8.33%	125.00											
Office Supplies	600.00	50.00	550.00	8.33%	50.00											
Telephone/Internet	3,500.00	91.67	3,408.33	2.62%	91.67											
Meeting Expenses	500.00	1,500.00	-1,000.00	300.00%	1,500.00											
<b>TOTAL OPERATING</b>	<b>6,300.00</b>	<b>1,783.34</b>														
TRAVEL																
Local Travel	500.00	100.00	400.00	20.00%	100.00											
Denver Meeting	500.00	1,200.00	-700.00	240.00%	1,200.00											
<b>TOTAL TRAVEL</b>	<b>1,000.00</b>	<b>1,300.00</b>	<b>-300.00</b>	<b>130.00%</b>												
CONTRACTUAL																
Marketing contract	1,000.00	910.00	90.00	91.00%	910.00											
<b>TOTAL CONTRACTUAL</b>	<b>1,000.00</b>	<b>910.00</b>	<b>90.00</b>	<b>91.00%</b>												
<b>TOTAL DIRECT</b>	<b>26,400.00</b>	<b>5,643.34</b>	<b>20,756.66</b>	<b>21.38%</b>	<b>5,643.34</b>	###	###	###	###	###	###	###	###	###	###	###
INDIRECT (if applicable):																
10%	2,640.00	564.33	2,075.67	21.38%	564.33											
<b>TOTAL PROGRAM SUMMARY</b>	<b>29,040.00</b>	<b>6,207.67</b>	<b>22,832.33</b>	<b>21.38%</b>	<b>6,207.67</b>	###	###	###	###	###	###	###	###	###	###	###

This column will automatically fill in when you enter payments to the right.

Enter each monthly reimbursement amount you have requested in these columns to track payments.

Overspending one category within a line item is okay as long as the total line item is within its total budget.

If RED, a line item has been over expended and exceeds 25% of budgeted line time; A budget revision request should be submitted.

If yellow (warning), expensing is within 25%.

Cost ledgers are generated by program or fund for the month you are requesting reimbursement.

**TGYS Expense Detail**

May 2009

detail object categories are listed

Balance sheets, profit & loss or income statements for your entire Agency are not acceptable supporting documents.

Copies of invoices, pay stubs, receipts, etc. are NOT REQUIRED.

Submit only the Reimbursement Request and the cost ledger generated from your agency accounting software.

If your cost ledger includes expenses that are more than you requested reimbursement, ensure that reimbursement information on the form can be easily identified when looking at the cost ledger.

Type	Date	Num	Name	Class	Amount
<b>5165-25 · Transportation</b>					
<b>5165-28 · Vehicle Insurance, Title &amp; Regi</b>					
General Journal	05/31/2009	PPD-Ins		Casa	123.52
General Journal	05/31/2009	PPD-Ins		Columbine	123.52
General Journal	05/31/2009	PPD-Ins		Iris	123.52
General Journal	05/31/2009	PPD-Ins		Pioneer	123.52
General Journal	05/31/2009	PPD-Ins		Sanchez	123.52
Total 5165-28 · Vehicle Insurance, Title & Regi					617.60
Total 5165-25 · Transportation					617.60
<b>5165-30 · Communications</b>					
<b>5165-31 · Cell Phone</b>					
Check	05/12/2009	10840	Francisco - AR	Iris	50.00
Check	05/15/2009	10856	Jodi - emp	Pioneer	50.00
Total 5165-31 · Cell Phone					100.00
<b>5165-33 · Local Service</b>					
Bill	05/15/2009		Liberty Bell	Casa	32.01
Bill	05/15/2009		Liberty Bell	Columbine	32.01
Bill	05/15/2009		Liberty Bell	Iris	32.01
Bill	05/15/2009		Liberty Bell	Pioneer	32.01
Bill	05/15/2009		Liberty Bell	Sanchez	32.01
Bill	05/26/2009		Vonage	Columbine	53.22
Total 5165-33 · Local Service					213.27
Total 5165-30 · Communications					313.27
<b>5165-40 · Copying/Fax</b>					
Bill	05/06/2009		USBancorp Central	Casa	30.50
Bill	05/06/2009		USBancorp Central	Columbine	30.50
Bill	05/06/2009		USBancorp Central	Iris	30.50
Bill	05/06/2009		USBancorp Central	Pioneer	30.50
Bill	05/06/2009		USBancorp Central	Sanchez	30.50
Bill	05/15/2009		USBancorp B'dway/Casa	Iris	8.00
Bill	05/29/2009		USBancorp B'dway/Casa	Pioneer	69.50

**PREVENTION SERVICES DIVISION  
BUDGET REVISION REQUEST**

This Budget Revision will serve as your most up-to-date budget!

**APPLICANT: AGENCY NAME HERE**

**FOR THE PERIOD:**

**PROJECT: SCHOOL BASED HEALTH X**

Include the entire original budget even if there is no change to a specific line.

The red items show a revision.

Personnel	Salary/Rate	months	% Time	Original Contracted Budget	Revised Request	Variance (+/-)
		Budget	FTE			
<b>Health Comm. Specialist</b>	\$51,867	12	0.30	\$12,526	\$15,560	\$3,034
Health Data specialist	\$73,183	12	0.10	\$3,535	\$7,318	\$3,783
Office Technician	\$34,212	12	0.25	\$8,263	\$8,553	\$290
PHN	\$56,000	12	0.25	\$8,400	\$14,000	\$5,600
Fringe Benefits: Rate =	\$41,368 X 25% = \$10,342. If Revision for total personnel budget is greater than \$51,710, a Budget Revision Request is required.			\$8,644	\$8,314	-\$330
<b>TOTAL PERSONNEL</b>				\$41,368	\$53,745	\$12,377
<b>Sub-contracted Personnel / Consultant</b>						
Marketing Contract				\$3,756	\$0	-\$3,756
LINE ITEMS = Personnel, Sub-Contract, Operating, Travel & Indirect				\$0		\$0
<b>TOTAL SUB-CONTRACTED PERSONNEL / CONSULTANT</b>				\$3,756	\$0	-\$3,756
<b>TOTAL PERSONNEL SERVICES</b>				\$45,124	\$53,745	\$8,621
<b>Operating including Supplies and Other Direct Costs</b>						
Printing				\$2,000	\$2,000	\$0
Meeting Expenses				\$550	\$0	-\$550
Incentives for student programs				\$3,500	\$0	-\$3,500
Office Supplies				\$1,500	\$0	-\$1,500
<b>TOTAL OPERATING</b>				\$7,550	\$2,000	-\$5,550
<b>Travel (In state and Out of State)</b>						
Local Travel				\$3,000	\$179	-\$2,821
Travel to conference in Denver				\$750	\$500	-\$250
						\$0
<b>TOTAL TRAVEL</b>				\$3,750	\$679	-\$3,071
<b>Total Direct Costs (Personal Services +Operating +Travel +Contractual)</b>				\$56,424	\$56,424	\$0
<b>Administrative / Indirect Costs</b>		<b>RATE:</b>	10.0%	If applicable. Delete if you don't have an approved rate		
<b>TOTAL ADMINISTRATIVE / INDIRECT</b>				\$5,642	\$5,642	\$0
<b>TOTAL PROJECT COST</b>				\$62,066	\$62,067	\$0
<b>Signature of Authorized Representative</b>				<b>Date</b>		
				This should equal zero when moving \$'s from one budget category to another.		