



The Kansas Department of Health and Environment

Sam Brownback, Governor - Robert Moser, MD, Secretary
Curtis State Office Building, 1000 SW Jackson, Topeka, Kansas 66612

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FISCAL REPORTING REQUIREMENTS

1. The appropriate Certified Affidavit of Expenditures are to be submitted on a quarterly basis except for the CDRR grant which is submitted semi-annually.
2. The affidavit must report all actual expenditures of the contract/grant program and separate them between State (grant) expenditures and Local expenditures. The contract should be reviewed to determine the amount of Local match required. The local match contract requirement may be exceeded but cannot be less than the contract amount.

Indirect cost and contributions are acceptable as part of the matching fund only after the local health agency has submitted an annual indirect cost proposal which meets State Agency requirements. Expenditure items included as indirect in the indirect cost computation cannot be included as direct cost items.

Most federal grant awards have a fiscal year from October 1 to September 30. When planning the program expenditures do not anticipate receiving more than 25% of the grant funding for the period July 1 through September 30 (REFER TO THE INDIVIDUAL CONTRACT ATTACHMENT AND/OR NOTICE OF GRANT AWARD AMOUNT & SUMMARY OF PROGRAM OBJECTIVES).

The local match amount must be equal to or greater than the minimum required match for the same period. An excess match in the period starting October 1 will not be carried back to offset an under match for the period July 1 through September 30.

3. The expenditures reported on the affidavit must be in agreement with expenditures entered on the grantee books of account.
4. List each capital equipment item (items costing \$500 or more with a useful-life greater than one year) purchased from State (grant) funds separately. These purchases must be approved in advance by the KDHE Program Manager.
5. The affidavit must be signed by a person authorized by the Local Health Agency to sign agency documents. If you are reporting electronically, the name of the authorized person must be typed on the appropriate line.
6. The State Formula Fund Affidavit of Expenditures (Form #1) will be used to document accomplishments achieved with State Formula Funding and to maintain the Statutory Maintenance of Effort requirement.

The statute authorizing the State Formula Grant, K.S.A. 65-241 et seq., requires an amount from local tax revenues and from federal revenue sharing funds equal to or greater than the amount of the Formula Grant. "Moneys available under the act for financial assistance to local health departments shall not be substituted for or

used to reduce or eliminate moneys available to local health departments from the federal government or substituted for or used to reduce or eliminate moneys available from local tax revenue . . . " The statute K.S.A. 65-242, as amended, provides that "If local tax revenues allotted to a local health department for a fiscal year fall below the level of local tax revenues allotted to the local health department for the preceding fiscal year, the amount of state financial assistance under this act for which such local health department is eligible for the fiscal year shall be reduced by a dollar amount equal to the dollar amount of reduction in local tax revenue for that fiscal year."

Enter in the "Maintenance of Effort" column on Line 8, "Other," the total expenditures, for the reporting period, from Local Tax sources and Federal Revenue Sharing. The "Maintenance of Effort" expenditures do not need to be reported categorically (e.g., Salaries, Travel, etc.), however the State (grant) expenditures must be reported categorically (e.g., Salaries, Travel, etc.). The total amount of Local Tax and Revenue Sharing expenditures should be entered even if a part of the expenditures is shown as match on Certified Affidavit of Expenditures forms for other grants. See "State Formula Affidavit of Expenditures."

7. The "Affidavit of Revenues and Expenditures" must reflect all program revenue for the current quarter of reporting. The amounts should be supported in your agency accounting records.
 - a. Enter the "Balance (prior periods remaining balance)." When reporting the 1st quarter of a new state fiscal year, under "Program Revenue" column you should have the remaining balance brought forward from the prior affidavit. The "State Grant Award" column amount will be zero (0) this quarter. All other quarters of the state fiscal year (2nd, 3rd and 4th), should have the balance brought forward from the prior affidavit report.
 - b. Record the "Total KDHE Grant Award (1st quarter only)" the TOTAL grant amount received from KDHE. The TOTAL grant award received from KDHE is reported the 1st quarter only.
 - c. Record any new state supplemental contractual grant increases under "State Contract Amendments". Do not record any payments received from KDHE for advances or expenditure reimbursements.
 - d. Record all Program Revenue for the current quarter. The amounts should be supported in your agency accounting records.
 - e. Record in the appropriate columns the actual salaries including fringe benefits paid to employees that are chargeable to this project. NOTE: All salary amounts charged must be supported in your agency accounting records by the individual employee time sheets.
 - f. Record any authorized travel chargeable to this project (i.e. meals, lodging, transportation, registration/tuition fees and other miscellaneous travel expenses).
 - g. Record the appropriate supplies categories (i.e., pharmaceutical, other medical, etc.) the amounts chargeable to this project, as supported by your agency accounting records.
 - h. Record in the appropriate space(s) any Capital Equipment (items costing \$500 or more with a useful life greater than one year) chargeable to the project. NOTE: All Capital Equipment charged against the state grant award must be authorized in the grant award contract or authorized by the State Program Director in writing with a copy of the Director's authorization attached to the affidavit.
 - i. Record all other expenditures chargeable to this program and supported by your agency accounting records. List each item separately and include contracted consultant services (i.e., ARNP, physician, pharmacist, etc.).
 - j. The Local Expenditure Amounts and Revenue Expenditure Amounts are added together in the consideration of meeting the required local matching amount for the individual grant programs.

Email Affidavits of Expenditures to Kevin Shaughnessy at kshaughnessy@kdheks.gov. Only email to the programs if specifically requested in the Reporting Instructions below.

OUTLINE OF REPORTING INSTRUCTIONS

Reports required for grants/contracts awarded to Local Health Agencies for State Fiscal Year 2011 are explained in the following material. Reporting requirements have been revised in order to meet individual program requirements.

The reporting periods should be on a schedule corresponding with the funding period which is the State Fiscal Year (SFY July 1 through June 30). The suggested reporting schedule is as follows:

REPORTING SCHEDULE

1st Quarter 7/1 to 9/30	REPORT DUE	October 15th
2nd Quarter 10/1 to 12/31	REPORT DUE	January 15th
3rd Quarter 1/1 to 3/31	REPORT DUE	April 15th
4th Quarter 4/1 to 6/30	REPORT DUE	July 15th

The following instructions are for developing and submitting the quarterly/semi-annual reports.

Quarterly fiscal reports (*Certified Expenditure Affidavit) are due at Department of Health and Environment by the 15th of the month following the quarter, e.g., July – September, due October 15th. No annual reports are required. Program reports should be submitted as specified within each Contract Attachment/Notice of Grant Award Amount & Summary of Program Objectives.

Submit program reports only to the program contact person. Do not submit them to Kevin Shaughnessy.

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[Community Primary Health Care, Prescription Assistance and Dental Assistance](#)

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[STD Disease Intervention/Prevention Services](#)

[Teen Pregnancy Targeted Case Management Report](#)

[WIC/IAP Collaborative](#)

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CATEGORICAL GRANT FUNDS

These funds support more specific or targeted health service needs. Continued funding is not automatic. An annual application for each type of funding must be submitted to KDHE by the deadline.

The applicant must meet local matching requirements for each type of Categorical Grant Funds requested.

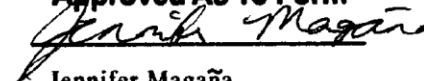
Successful administration of grant funds requires that the Local Health Agency:

- a. Comply with federal and state policies and regulations.
- b. Bill Medicaid or other third party payers for services provided to eligible clients. The project must develop and implement a cost-based sliding fee schedule. Funds generated from client fees or third party reimbursement will be used to support the maintenance of effort and/or expansion of services.
- c. Implement an annual staff education plan which identifies education needs of existing staff and plans for upgrading provider skills in identified needs areas; includes a provision for attendance at annual KDHE updates in primary service areas; and, provides for orientation and in-service training of new staff.
- d. Provide integrated services, client records and implement multi-program staff meetings.
- e. If providing multi-county services provide each member county with a copy of the Grant Application Guidelines, completed application package, related program contact, Grant Reporting Instructions, and have on file a signed memorandum of agreement with each participating county.
- f. Submit documentation of (a) progress in achieving objectives and (b) expenditures (quarterly Certified Affidavit of Expenditures). Documentation is used to understand public health needs and services in the state, and convey information and data to relevant federal and state agencies.
- g. Maintain fiscal control and fund accounting procedures to ensure the proper disbursement and the accountability of grant funds. Cost center accounting should be established to document revenues and expenditures for each type of funding. The accounting system should reflect all receipts, obligations, revenues, and disbursements of grant and local funds.
- h. Provide individual employee coverage for Workers Compensation, unemployment insurance, and social security. The agencies are also responsible for income tax deductions, other tax or payroll deductions, and providing any benefits required by law for those employees who are employed on behalf of the grant program.
- i. Please submit all grant applications to Patricia Behnke, at pbehnke@kdheks.gov by March 15.

Categories

- Child Care Licensing Program
- Chronic Disease Risk Reduction
- Community Primary Health Care, Prescription Assistance and Dental Assistance
- Family Planning
- Healthy Families Services
- HIV Disease Intervention/Prevention Services
- HIV Prevention Program
- Immunization Action Plan
- Maternal & Child Health
- Personal Responsibility Education Program (PREP)
- Pregnancy Maintenance Initiative (PMI)
- Ryan White
- STD Disease Intervention/Prevention Services
- Teen Pregnancy Targeted Case Management
- WIC/IAP Collaborative

Approved As To Form



**Jennifer Magaña
Deputy County Counselor**

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