

BUDGET INSTRUCTIONS AND FORMS

I. Invoice Forms 1 through 4

Invoice Form 1 Program Budget Summary

Enter Program Name, Agency Name, and Fiscal Year of proposed program (these will then self populate on the remaining forms). Fill in the ICR % in cell B24. The remainder of this form is automatically populated based on information provided in Budget Forms 2, 3, and 4.

Invoice Form 2 Staff Salary and Benefits

Complete the Staff Salary and Benefits page including all of the staff that will be charging time to the program. Use position titles, do not use staff names.

Invoice Form 3 Budget Line Item Calculation

Complete the Budget Line Item Calculation form for all included budget items. Please provide specific calculation methodology. See Section II below for further information.

Invoice Form 4 Indirect Cost Rate

If allowable by DHS Contract, complete **one** of the Indirect Cost Rate Calculations. See Section II below for further information.

II. Program Budget Guidelines

The following budget calculation guidelines are provided to assist the proposer in accurately demonstrating the costs of the program, to facilitate reviewer's understanding of requested amounts, and to assist the proposer to provide a rationale and support for the amount of funds requested on the Program Invoice Summary.

Program costs must include :

- be necessary, reasonable and allocable to the program;
- comply with the limitations of the grant agreement (as applicable), as well as other applicable federal and state laws and regulations;
- be allocated to the program on a basis consistent with policies that apply to all activities of the organization;
- be accounted for consistently with generally accepted accounting principles;
- not have been used as direct cost or cost share for any other federal award except as leverage;
- be adequately documented

DATA & EVALUATION NOTE:

Costs related to data and evaluation are allowable.

Data costs include, but are not limited to, the expenditures needed to gather, store, track, manage, analyze, disaggregate, secure, share, publish, or otherwise use data to administer or improve the program, such as data systems, personnel, data dashboards, cybersecurity, and related items.

Data costs may also include direct or indirect costs associated with building integrated data systems for purposes of management, research, and evaluation. Evaluation costs include, but are not limited to, evidence reviews, evaluation planning and feasibility assessment, conducting evaluations, sharing evaluation results, and other personnel or materials costs related to the effective building and use of evidence and evaluation for program design, administration, or improvement.

Costs related to data and evaluation should be charged to indirect or direct costs. For example, if evaluation will require staff time, calculate the necessary time on the staff salaries line item. If analyzing data requires use of a certain software, calculate that cost on the Software / Subscriptions line item.

Item 1 Staff Salaries (Invoice Form 2)

Calculate salaries for all staff that will be charging time to the program. This includes direct, administrative and clerical staff.

Item 2 Staff Benefits (Invoice Form 2)

Report the payroll taxes and fringe benefits for all staff that will be charging time to the program as identified in Item 1. Please explain how fringe benefits are calculated and proportional to program time.

Item 3 Rental / Lease of Facility (Invoice Form 3)

Provide the address of any facilities that will be used for this program and provide allocation methodology. Example of acceptable methodology: Identify total square footage and total monthly rent or lease amount. Calculate the portion of the monthly cost to be charged to the program (based on the ratio between square footage used by the program and the total square footage) and multiply it by the number of months included in this proposal.

Item 4 Utilities / Building Maintenance (Invoice Form 3)

Identify all utilities and maintenance costs that will be charged to the program (e.g., water, gas, electric, trash, janitorial, etc.) and the method in which they are allocated to the program. *Cost ratio may be based on square footage, full-time equivalent (FTE) staff devoted to the program, or some other method.* Please explain.

Item 5 Communications (Invoice Form 3)

Specify the costs that will be charged to the program for telephone, cellular phones, internet access, video conferencing, etc. Demonstrate the cost allocation methodology used to assign these costs to the program.

Item 6 Software / Subscriptions (Invoice Form 3)

Identify software and subscription costs that will be charged to the program. Demonstrate the cost allocation methodology used to assign these costs to the program. *Please note that video conferencing software and subscription costs are charged to the Communications line item.*

Item 7 Insurance Expense and Other Fees (Invoice Form 3)

Indicate the type of coverage, total premium, and amount charged to the program. *If applicable, refer to the Sample Contract Insurance Exhibit for examples of required insurance types and limits.* Explain the cost allocation methodology used to assign these costs to the program.

Item 8 Equipment Rental / Lease / Maintenance (Invoice Form 3)

Identify all rented and leased equipment (e.g. copier, fax, printer, computer, etc.) and provide the basis for the amount charged to the program. List & describe the costs associated with the maintenance of any equipment used by the program (i.e., repairs, maintenance agreements, etc.). Explain the cost allocation methodology used to assign these costs to the program.

Item 9 Equipment Purchase (Invoice Form 3)

Identify non-expendable items as well as capital assets over \$5,000. Non-expendable items are typically durable and long-lasting (expected to have a useful life of one year or more), and are intended to be used repeatedly over time. Capital assets have various depreciable lives and should be charged to the program accordingly. Examples include, but are not limited to, furniture, computers, vehicles, etc. *Please see Exhibit B of the Sample Agreement for further information on thresholds and requirements.*

Item 10 Supplies and Materials (Invoice Form 3)

Identify all costs associated with the basic operations of the agency's office, as well as any program materials. Supply costs can include, but are not limited to, basic office supplies (paper, envelopes, pens, etc.), supplies for client use (folders, calendars, résumé paper, etc.), printing and duplication services, postage and delivery services, and any other justifiable office expense. Material costs can include, but are not limited to, items for a staff or client resource library, testing materials, study guides, educational books for clients, etc.

Explain the cost allocation methodology used to assign each of these costs to the program, and be specific if different cost allocation methodologies are used for different items. Provide justification if any of these items will be directly charged solely to the program.

Item 11 Staff Mileage / Travel (Invoice Form 3)

Staff mileage and travel may be charged to the program if the trip is required by, and specifically for the benefit of the program. Mileage costs will be reimbursed at the same rate used in the agency's other programs, but may not exceed the current IRS Standard Mileage Rate. If any out-of-county travel is charged to the program the agency must identify the purpose of the trip and provide justification for charging the travel to the program.

Item 12 Staff Development (Invoice Form 3)

Staff training, conferences, and continuing education may be charged to the program if they are relevant to, and for the benefit of the program. Provide the purpose, relevance to the program, and justification for any trainings, conferences, or continuing education for agency staff. If any other programs will benefit from the staff's attendance at the training, conference, or continuing education, an explanation must be provided of the allocation methodology that was used to charge the costs to the program.

Item 13 Professional Services / Subcontractors (Invoice Form 3)

Identify services provided by a consultant or through a professional services agreement. Examples of services include, but are not limited to, Bookkeeping, Legal Services, Language Accessibility Services, IT Services, Security, etc. Demonstrate the cost allocation methodology used to assign these costs to the program.

Subcontractors may provide services to the contractor or clients, but do not determine eligibility for clients to participate in the program.

Item 14 Outreach Activities (Invoice Form 3)

Identify expenses related to providing public information about the program.

Item 15 Direct Client Assistance (Invoice Form 3)

Identify direct assistance, including payments, stipends and grants. Specify number of clients as well as minimum and maximum assistance amounts.

Items 16-20 OTHER: (Specify) (Invoice Form 3)

These lines can be used to capture any justifiable contracted expense that is not included in the line items above. Provide a brief description of the item, justification for the expense, and the calculation method for each item listed as "Other". If more line items for "Other" are needed, please reach out to the program contact.

Item 21 Subrecipients / Subawards (Invoice Form 3)

This line can be used to capture the costs for all subrecipients / subawards. Identify and describe each service to be provided through a subaward. Subrecipients carry out part of the federal program on contractor's behalf. The contractor is responsible for all the subrecipient's acts and omissions to the same extent as if the subrecipients were employees of the contractor.

Definitions of subrecipient and subaward can be found under 2 CFR 200.1

For help with making Subrecipient / Subcontractor Determinations, reference 2 CFR 200.331

Item 22 Indirect Costs (Invoice Form 4)

If allowable in DHS Contract, please use Invoice Form 4 to calculate indirect costs based on the funding source and in accordance with 2CFR

Please complete only one calculation on Invoice Form 4 based on the allowable indirect cost rate plan that applies.

Speak to your program contact to confirm the funding source.

If DHS Contract includes language on indirect costs, the Contractor should submit a claimed expense under only a single line item. 2 CFR 200.414 Indirect (F&A) Costs state, "As described in § 200.403, costs must be consistently charged as either indirect or direct costs, but may not be double charged or inconsistently charged as both."

III. Unallowable Costs

[Code of Federal Regulations 2 CFR 200 Uniform Guidance](#)

Unallowable Costs outlined below contain some, but not all, language from applicable sections of 2 CFR 200.

The list below is not exhaustive and organizations submitting budgets should utilize the link above if unsure of allowability of costs.

Food Expenses Applicable 2 CFR 200 section(s): 200-420; 200.75; 200.412; 200.413; 200.432; 200.456; 200.474; 200.475

Most food-related expenses are not allowable unless they directly relate to participant support (for example, a program that directly supplies meals or food boxes to participants), travel, or conferences.

Any food-related expense must satisfy BOTH criteria below:

1. Fit into one of these direct cost categories or one of the two other circumstances listed below:

DIRECT COST CATEGORIES:

i) Participant Support; ii) Travel; iii) Conference

OTHER CIRCUMSTANCES: *If a cost doesn't fit into one of the above direct cost categories the food-related expense must:*

i) Be fundamental to the program/project and crucial, necessary and indispensable for carrying out the scope of work, or ii) Be specifically approved in writing in response to a written prior approval request that was reviewed, approved and submitted to DHS

2. Be allowable under: i) 2 CFR 200 Uniform Guidance, and ii) the award terms and conditions

As part of PARTICIPANT SUPPORT (Applicable UG Section: 200.75, 200.456)

Food-related expenses associated with Participant Support costs are allowable only if the program/project includes an education or outreach component, and the food-related expenses are explicitly listed in the proposal budget and justified as part of the education or outreach components. Participant support costs are defined as direct costs for items such as stipends or payments, travel allowances and registration fees paid to, or on behalf of, participants or trainees - but not the Organization's employees - in connection with conferences or training projects.

As part of TRAVEL (Applicable UG Section: 200.474, 200.475, 200.456)

Food-related expenses incurred by the Organization's employees while on travel status are allowable provided that such expenses are reasonable and necessary for carrying out the scope of work or are specifically tied to the programmatic requirements.

As part of CONFERENCE / MEETING (Applicable UG Section: 200.432)

Food-related expenses associated with a conference are allowable when:

- The event at which the food expenses are incurred meets the below definition of “conference”, and
- The expenses are paid by Organization as the sponsor or host of the event; and
- The meals must be an integral and necessary part of the meeting/conference (i.e. business is transacted during the meal).

Food-related expenses associated with a conference are unallowable when:

- The food is for recurring business meetings, such as staff meetings, which are being broadly considered as meetings for the primary purpose of disseminating technical information in order to justify charging meals or refreshment to costs to grants.

At 2 CFR 200.432, the UG defines “conference” as a meeting, retreat, seminar, symposium, workshop or event whose primary purpose is the dissemination of technical information beyond the Organization and necessary and reasonable for successful performance under the award.

NOTE: Conference hosts/sponsors must exercise discretion and judgment in ensuring that conference costs are appropriate, necessary and managed in a manner that minimizes costs to the award.

Advertising & Public Relations Applicable 2 CFR 200 section(s): 200.421; 200.432

Unallowable advertising and public relations costs include the following:

- (1) All advertising and public relations costs other than as specified in paragraphs (b) and (d) of 2 CFR 200.451;
- (2) Costs of meetings, conventions, convocations, or other events related to other activities of the organization (see also § 200.432), including:
 - (i) Costs of displays, demonstrations, and exhibits; (ii) Costs of meeting rooms, hospitality suites, and other special facilities used in conjunction with shows and other special events; and (iii) Salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings;
- (3) Costs of promotional items and memorabilia, including models, gifts, and souvenirs;
- (4) Costs of advertising and public relations designed solely to promote the organization.

Alcoholic Beverages Applicable 2 CFR 200 section(s): 200.423

Costs of alcoholic beverages are unallowable.

Bad Debts Applicable 2 CFR 200 section(s): 200.426; 200.428

Bad debts (debts which have been determined to be uncollectable), including losses (whether actual or estimated) arising from uncollectable accounts and other claims, are unallowable. Related collection costs, and related legal costs, arising from such debts after they have been determined to be uncollectable are also unallowable.

Compensation - Personal Services Applicable 2 CFR 200 section(s): 200.430

Costs which are unallowable under other sections of these principles must not be allowable under this section solely on the basis that they constitute personnel compensation.

The allowable compensation for certain employees is subject to a ceiling in accordance with statute. For the amount of the ceiling for cost-reimbursement contracts, the covered compensation subject to the ceiling, the covered employees, and other relevant provisions, see 10 U.S.C. 2324(e)(1)(P), and 41 U.S.C. 1127 and 4304(a)(16). For other types of Federal awards, other statutory ceilings may apply.

Contributions & Donations Applicable 2 CFR 200 section(s): 200.434

Costs of contributions and donations, including cash, property, and services, from the organization to other entities, are unallowable.

Entertainment Costs Applicable 2 CFR 200 section(s): 200.438

Costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the award or with prior written approval of DHS.

Fines, Penalties, Damages & Other Settlements Applicable 2 CFR 200 section(s): 200.441; 200.435

Costs resulting from the organizations violations of, alleged violations of, or failure to comply with, Federal, state, tribal, local or foreign laws and regulations are unallowable, except when incurred as a result of compliance with specific provisions of the award, or with prior written approval of DHS.

Fund Raising & Investment Management Costs Applicable 2 CFR 200 section(s): 200.442; 200.460; 200.413

(a) Costs of organized fund raising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred to raise capital or obtain contributions are unallowable. Fund raising costs for the purposes of meeting the program objectives are allowable with prior written approval from DHS.

(b) Costs of investment counsel and staff and similar expenses incurred to enhance income from investments are unallowable except when associated with investments covering pension, self-insurance, or other funds which include Federal participation allowed by this part.

(d) Both allowable and unallowable fund-raising and investment activities must be allocated as an appropriate share of indirect costs under the conditions described in § 200.413.

Goods or Services for Personal Use Applicable 2 CFR 200 section(s): 200.445

Costs of goods or services for personal use of the organization's employees are unallowable regardless of whether the cost is reported as taxable income to the employees.

Intellectual Property Applicable 2 CFR 200 section(s): 200.448

The following costs related to securing patents and copyrights are unallowable:

(i) Costs of preparing disclosures, reports, and other documents, and of searching the art to make disclosures not required by the award; (ii) Costs in connection with filing and prosecuting any foreign patent application, or any United States patent application, where the award does not require conveying title or a royalty-free license to the Federal Government.

Interest Applicable 2 CFR 200 section(s): 200.449

Costs incurred for interest on borrowed capital, temporary use of endowment funds, or the use of the Organization's own funds, however represented, are unallowable.

Memberships, Subscriptions & Professional Activities Costs Applicable 2 CFR 200 section(s): 200.454; 200.450

Costs of membership in any country club or social or dining club or organization are unallowable. Costs of membership in organizations whose primary purpose is lobbying are unallowable.

Organization Costs Applicable 2 CFR 200 section(s): 200.455

Costs such as incorporation fees, brokers' fees, fees to promoters, organizers or management consultants, attorneys, accountants, or investment counselor, whether or not employees of the organization in connection with establishment or reorganization of an organization, are unallowable except with prior approval of DHS.

Rental Costs of Real Property and Equipment Applicable 2 CFR 200 section(s): 200.465

Rental costs under leases which are required to be treated as capital leases under Generally Accepted Accounting Principles (*GAAP*) are allowable only up to the amount that would be allowed had the organization purchased the property on the date the lease agreement was executed. The provisions of *GAAP* must be used to determine whether a lease is a capital lease.

Unallowable costs include amounts paid for profit, management fees, and taxes that would not have been incurred had the organization purchased the property.

The rental of any property owned by any individuals or entities affiliated with the organization, to include commercial or residential real estate, for purposes such as the home office workspace is unallowable.

Rental costs under leases which are required to be accounted for as a financed purchase under Governmental Accounting Standards Board (*GASB*) standards or a finance lease under Financial Accounting Standards Board (*FASB*) standards under *GAAP* are allowable only up to the amount that would be allowed had the organization purchased the property on the date the lease agreement was executed.

Unallowable costs include amounts paid for profit, management fees, and taxes that would not have been incurred had the non-Federal entity purchased the property.

The rental of any property owned by any individuals or entities affiliated with the organization, to include commercial or residential real estate, for purposes such as the home office workspace is unallowable.

Travel Costs Applicable 2 CFR 200 section(s): 200.475; 200.432

Travel costs for dependents are unallowable, except for travel of duration of six months or more with prior approval.

Commercial air travel.

(1) Airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would:

(i) Require circuitous routing; (ii) Require travel during unreasonable hours; (iii) Excessively prolong travel; (iv) Result in additional costs that would offset the transportation savings; or (v) Offer accommodations not reasonably adequate for the traveler's medical needs. The organization must justify and document these conditions on a case-by-case basis in order for the use of first-class or business-class airfare to be allowable in such cases.

Air travel by other than commercial carrier.

Costs of travel by organization-owned, -leased, or -chartered aircraft include the cost of lease, charter, operation (including personnel costs), maintenance, depreciation, insurance, and other related costs. The portion of such costs that exceeds the cost of airfare as provided for in 200.475 (d), is unallowable.

Any Other Unallowable Costs Found in 2 CFR 200

[Code of Federal Regulations 2 CFR 200 Uniform Guidance](#)

Code of Federal Regulations 2 CFR 200 Uniform Guidance

Program Name:			Fiscal Year:
Agency Name:			
Item No.	Line Item Description	Lines #16-20 Only Must be defined in Contract <i>If not defined in Contract, Agency must seek contract amendment.</i> <i>Advance written DHS authorization required prior to adding descriptions of "Other" Line Item Categories</i>	Amount
1	Staff Salaries		
2	Staff Benefits		
3	Rental / Lease of Facility		
4	Utilities / Building Maintenance		
5	Communications		
6	Software / Subscriptions		
7	Insurance Expense and Other Fees		
8	Equipment Lease / Rental		
9	Equipment Purchase		
10	Supplies and Materials		
11	Staff Mileage / Travel		
12	Staff Development		
13	Professional Services / Subcontractors		
14	Outreach Activities		
15	Direct Client Assistance		
16	Other (<i>as included in Contract</i>):		
17	Other (<i>as included in Contract</i>):		
18	Other (<i>as included in Contract</i>):		
19	Other (<i>as included in Contract</i>):		
20	Other (<i>as included in Contract</i>):		
21	Subrecipients / Subawards		
22	Indirect Costs @ ____%		
PROGRAM BUDGET TOTALS:			

1/0/1900

0%

Enter Fringe Benefit Percentage

Position	# of Staff	Hours/ Week	Hourly Rate	# of Weeks	Salary	Fringe Benefits	Describe Calculation Method for Fringe Benefits
					\$0.00	\$0.00	
					\$0.00	\$0.00	
					\$0.00	\$0.00	
					\$0.00	\$0.00	
					\$0.00	\$0.00	
					\$0.00	\$0.00	
					\$0.00	\$0.00	
					\$0.00	\$0.00	
					\$0.00	\$0.00	
					\$0.00	\$0.00	
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					\$0.00	\$0.00	
					\$0.00	\$0.00	
					\$0.00	\$0.00	
					\$0.00	\$0.00	
					\$0.00	\$0.00	
					\$0.00	\$0.00	
Totals							

*For all direct costs charged to this program, time sheets shall be maintained by all staff, including allowable administrative salaried staff.
This documentation will be reviewed during fiscal monitoring visits.*

[illegible]

THIS PAGE IS TO COMPLETED ONLY IF DHS CONTRACT INCLUDES INDIRECT COSTS AS ALLOWABLE EXPENSES
IF INDIRECT COSTS ARE ALLOWABLE, COMPLETE THE APPROPRIATE SECTION BELOW BEFORE MOVING TO THE INVOICE TEMPLATE
IF INDIRECT COSTS ARE NOT INCLUDED IN YOUR CONTRACT WITH DHS, DO NOT COMPLETE THIS FORM - MOVE TO INVOICE TEMPLATE
(If assistance is needed, please refer to instructions tab for detailed instructions)

Complete only **one** of the calculations below according to the applicable Indirect Cost Plan in accordance with **2CFR**:

0	
Indirect Cost Rate Calculation using 15% of de minimis rate of MTDC	
Total Direct Cost:	-
Less MTDC Excluded Costs:	-
Less Subrecipients / Subawards:	-
Subtotal:	-
(Add back in the first \$50,000 of each subrecipient/subaward):	
Total MTDC:	-
MTDC Base:	-
Indirect Cost Rate:	15.00%
Indirect Cost:	-
The example above illustrates how the MTDC is calculated.	
2 CFR 200.414(f) states that organizations can charge a 15% de minimis rate of Modified Total Direct Costs (MTDC). MTDC includes all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$50,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs, and the portion of each subaward in excess of \$50,000.	
https://www.ecfr.gov/current/title-2/part-200/section-200.414	

0	
Negotiated Indirect Cost Rate Agreement (NICRA) Calculation	
Total Direct Cost:	-
Less Capital Expenditures:	-
Less Specified Items on approved NICRA:	-
Subtotal:	-
Indirect Cost Rate: (Enter approved rate)	
Indirect Cost:	-
Total direct costs excluding capital expenditures (buildings, individual items of equipment, and alterations and renovations) and other specified items listed on the Nonprofit Rate Agreement / NICRA approved by a cognizant federal agency as defined in 2 CFR 200.1 . A copy of the NICRA must be provided.	
eCFR :: 2 CFR 200.1 -- Definitions.	

0	
County Approved Cost Allocation Plan (CAP) Calculation	
Total Staff Salaries:	-
Total Staff Fringe Benefits:	-
Subtotal:	-
Indirect Cost Rate: (Enter approved rate)	
Indirect Cost:	-
Based on County of Sonoma Department of Health Services Indirect Cost Rate Policy. Only applicable for programs that are <i>not federally funded</i> .	
Finance Department (ca.gov)	

MONTHLY COST REPORT

AGENCY:

MONTH / YEAR:

Agency Name:

REMIT TO: DHS.Fiscal@sonoma-county.org

Hardcopy invoices should REMIT TO:

Department of Health Services
Attn: Fiscal, Accounts Payable
1450 Neotomas Ave, Suite 200
Santa Rosa, CA 95405

Payment should REMIT TO:

Agency Name:
Attn:
Address:
City, State Zip

Expenditure Category		Contract Budget	Current Month Expended	Prior YTD Expended	YTD Total Expended	Percent Expended	Contract Balance
ItemN	Line Item Description						
1	Staff Salaries						
2	Staff Benefits						
3	Rental / Lease of Facility						
4	Utilities / Building Maintenance						
5	Communications						
6	Software / Subscriptions						
7	Insurance Expense and Other Fees						
8	Equipment Lease / Rental						
9	Equipment Purchase						
10	Supplies and Materials						
11	Staff Mileage / Travel						
12	Staff Development						
13	Professional Services / Subcontractors						
14	Outreach Activities						
15	Direct Client Assistance						
16	Other (as included in Contract):						
17	Other (as included in Contract):						
18	Other (as included in Contract):						
19	Other (as included in Contract):						
20	Other (as included in Contract):						
21	Indirect Costs @ ____%						
TOTAL EXPENDITURES							

As applicable, I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812.

All costs and benefits shall have supporting documentation including, but not limited to, staff time sheets and vendor invoices. Staff time sheets, or other acceptable time reporting methods, are required for all administrative salaries that are charged as direct program costs. These records must be available for review during fiscal monitoring.

Authorized Signature and Title

Date

COMPLETE YELLOW HIGHLIGHTED SECTIONS ONLY

LINE ITEM TRANSFER REQUEST

Agency Name: _____
AGENCY: _____

DATE OF REQUEST / EFFECTIVE DATE:

Agency Name: _____
CONTACT PERSON / PHONE #: _____

AGREEMENT #:

Budget Line Item	Original Budget	Change (+ or -)	Revised Budget	Explanation of Adjustment Explanation
1 Staff Salaries				
2 Staff Benefits				
3 Rental / Lease of Facility				
4 Utilities / Building Maintenance				
5 Communications				
6 Software / Subscriptions				
7 Insurance Expense and Other Fees				
8 Equipment Lease / Rental				
9 Equipment Purchase				
10 Supplies and Materials				
11 Staff Mileage / Travel				
12 Staff Development				
13 Professional Services / Subcontractors				
14 Outreach Activities				
15 Direct Client Assistance				
16 Other (as included in Contract):				
17 Other (as included in Contract):				
18 Other (as included in Contract):				
19 Other (as included in Contract):				
20 Other (as included in Contract):				
21 Subrecipients / Subawards				
22 Indirect Costs @ _____%				
TOTAL				

Authorized Signature and Title

Date

County Signature and Title

Date