1. **DESCRIPTION OF MAHB CENTRAL CORE ADMINISTRATIVE, CLERICAL, TECHNICAL AND FINANCIAL FACILITIES AND SERVICES**
	1. **Overview of Services**

MAHB requires central facilities, equipment, supplies, staff and other labor to carry out the general tasks that support the Core Mission of MAHB in terms of education, training and providing technical assistance to Boards of Health in Massachusetts in addition to any general support services related to activities within the meaning of 501(c )(3) of the internal revenue Code as specified in the MAHB Articles of Incorporation. Services are required to build and maintain the infrastructure and capacity for MAHB in the following areas, including, but not limited to:

* rent, utilities, telephone, internet
* office equipment and supplies
* general office, reception and clerical services
* help desk for assisting members and other involved in public health matters as required by overall mission of MAHB,
* general executive committee and administrative meetings support
* legal fees
* infrastructure building with regard to quality management,
* grants and contract management and finance,
* educational program development and implementation (registration, billing, accounting)
* membership services and databases, communications technologies and content,
* expert consultation and technical assistance in public health and associated practice and science fields,
* information systems and technology, website support, server maintenance
* banking and fiscal agent responsibilities,
* CPA-level accounting, federal, state and local tax-related filings and annual reports and
* required financial audits

These types of services are typically defined under the federal definition of “Indirect Costs” or what is commonly referred to as the “cost of doing business”. These indirect costs are separate from “fees” which are the “profits” that are above and beyond the cost of doing business. In cases of government grants or other forms of external funding, identifying direct and indirect costs becomes extra important. Grant rules are often strict about what constitutes a direct or an indirect cost and may allocate a specific amount of funding to each classification. Often, funding for a specific project will largely support direct costs. Certain government agencies might allow you to explain why indirect costs should be funded, too, but the decision to grant funding is at their discretion. When a company accepts government funds, the funding agency may also have several strict mandates in place regarding the maximum indirect cost rate and which expenses qualify as indirect costs.

An indirect cost rate is simply a mechanism for determining fairly and conveniently within the boundaries of sound administrative principle, what proportions of Departmental/organization administration costs each program should bear. An indirect cost rate represents the ratio between the total indirect costs and benefiting direct costs, after excluding and or reclassifying unallowable costs, and extraordinary or distorting expenditures. (i.e., capital expenditures and major contracts and subgrants). The indirect costs in the numerator of the equation should bear a reasonable relationship to the direct costs from the denominator. This will allow for each program or activity represented in the direct costs base to assume their fair share of indirect costs when the rate is applied.

(Refer to the following examples from

* National Institutes of Health,

https://oamp.od.nih.gov/division-of-financial-advisory-services/indirect-cost-branch/indirect-cost-submission/indirect-cost-definition-and-example)

* US Department of Education Indirect Cost Overview (ed.gov)

* 1. **Limitation of Services under Definition of Central Core Services**

This Indirect-Cost central core services will be generally limited to labor unrelated to providing direct project labor, educational services, training and technical assistance under specifically funded grants and contracts. The types of services rendered under the central core services category will typically represent the e*xpenses of doing business that are not readily identified within a particular grant, contract, project function or activity*; but are necessary for the general operation of the organization and the conduct of activities it performs. T*hese services are typically associated with what is provided through indirect costs that cannot be readily identified with particular cost objectives such as a grant, contract, project, function or activity.*  This stipulation does not preclude providing these types of services through the same employee or services shared with a project.

* 1. **Services Provided in Conjunction with Funded Grants and Contracts**

If MAHB receives a grant or contract with an overhead or project administration percentage allocation, specifically for indirect labor costs, overhead or project administration, then the central core services can be used for supporting those types of activities, *but the distribution and amount of labor from that project should be specified under the project’s budget.* Other project labor should be charged under a separate budget arrangement with the amounts of the project labor specifically outlining the tasks to be performed. The “Sponsor” of the grant or contract is the organization that provides the funds for the grant or contract and typically allocates a set indirect/admin fee as stipulated by the organization or agency policies and practices.

1. **MAHB BUDGETING FOR CORE CENTRAL SERVICES**

Each fiscal year, core central services should be specified in terms of a maximum allocation of time and effort required, and market-based cost rates as given in the three examples, below:

* Minimum/maximum of 20/30 hours per weeks for clerical, secretarial, help desk support and reception will be for a rate of approximately $45 to $55 per hour for hourly contractors, or equivalent for employees considering salary, taxes, fringe, overhead.
* Minimum/Maximum of 10/20 hours per week for Masters-level (with relevant training) services providing technology, curriculum development, membership data bases and support, epidemiology, health communications and evaluation at a rate of between $80 to $90 per hour, or as employees on a percent effort of annualized salary.
* Minimum/Maximum of 5/10 Doctoral/Professional-level services provided at a rate of between $100 and $200 per hour, or employee salary.

The budget should stipulate the amount of time and effort (e.g., the amount of time is estimated to be a minimum of 10 hours per week). Minimum and maximum hourly, percent effort limits are useful for staying within the annual budget allocation. It must be recognized that there are minimum requirements for fixed services that require an annual lease, subscription, retainer and the like. For example, information technology services would require at least a few hours per week. All final rates and salaries will be dependent upon the specific type of task and years of experience of the individual performing the task. For MAHB, the types of services that can be classed as central services include, but are not limited to, the following area:

**INFORMATION TECHNOLOGY AND DOCUMENT SERVICES**

**MAHB Physical Corporate Office, Facilities, Labor Support**

* Rent, utilities, telephone, internet
* Support for legal corporate office, facilities and document storage for MAHB Central Office
* Support for Internet and server or cloud-based hardware and maintenance for maintaining www.mahb.org and member.mahb.org websites
* Support for Help telephone answering services

**Region5HMCC**

* Region5HMCC office, internet and phones at 3261 Main Street, Barnstable, MA
* Region5HMCC domain and website at Network Solutions
* Region5HMCC domain and G-Suite’s website

**MAHB Web sites (****www.mahb.org** **and member.mahb.org websites – two separate platforms)**

* Maintain and update websites,
* Oversees Superuser Administrator functions for both websites.
* Oversees contracts as needed for associated IT support, including Internet security, database improvements, and system upgrades including Word Press and database applications.
* Creates and maintains member portal website

**MAHB Email, G-Suites (****www.mahb.org****)**

* Provides management for Google G-Suite mahb.org email, cloud drives, and a variety of other user apps
* Serves as/Oversees Superuser Administrator functions
* Oversees contracts as needed for associated IT support, including Internet security, database improvements, and upgrades

**REGION5HMCC Websites**

* Provides for oversight for contractors and consultants
* Serves as/Oversees Superuser Administrator functions
* Oversees contracts as needed for IT support, including Internet security, database improvements, and upgrades.

**REGION5HMCC Email, G-Suites (****www.mahb.org****)**

* Provides management for Google G-Suite region5hmcc.org email, cloud drives, and a variety of other apps.
* Serves as/Oversees Superuser Administrator functions
* Oversees contracts as needed for IT support, including Internet security, database improvements, and upgrades.

**Document, Records and Archival Services**

* Archives MAHB records delivered to the 20 Walnut Street Office in Wellesley, MA
* Reviews, sorts and catalogues all electronic files on google drive and email accounts
* Recovers old website archived pages for documentation as needed going back to January 9, 1998.



**Reception, Email, Mail, Phone**

* Serves as the receptionist, general email receipt and delivery, (e.g., office@mahb.org and support@mahb.org) in addition to manning the Help Desk as described below.
* Opens all mail, contacts the authorized individual for follow-up.
* Maintains logs and files for all incoming bills, official documents from the State, contracts, vendors

**Fiscal Services**

* Receives via mail or other means, payments and deposits and logs all payments to MAHB for Core Services such as membership, funding to cities and town as required by projects
* Prepares and records all expenditures and income for grants and contracts supporting core functions for delivery to the bookkeeper and accountants as needed (e.g., Harvard Contracts, DPH Mini grant)
* Maintains all records membership dues and MAHB products and services (e.g., Legal Handbook, technical assistance)

**General Service Responsibilities –** *Split Responsibilities*

* Provides phone and email assistance to Boards of Health – *Clerical and Technical Services*
* Undertakes membership development, including promotions and outreach - *Clerical and Technical Services*
* Maintain electronic filing, storage of archived records and cloud-based files – *Clerical and Technical Services*
* Maintain general office records including membership, and bank deposits - *Clerical and Technical Services*
* Updates computer files and computer systems, including resource materials - *Clerical and Technical Services*
* Oversees publication of *Legal Handbook* and any other MAHB publications
	+ tracking potential update topics, shipping and handling; recording sales and shipments for budgeting and tracking purposes - – *Clerical and Technical Services*

**General Assistance to Executive Board and Staff**

* Prepares background information, agendas; notices and make board minutes available *Clerical and Technical Services*
* Documents all correspondence in email office@mahb.org
* Updates individual members and assist Officers as needed. *Clerical and Technical Services*
* Communication officer duties – email, fax, phone and mail. *Clerical and Technical Services*

**COMMUNICATION AND HELP DESK**

**Help Desk Services**

* Builds and mans the MAHB Help Desk
* Documents all replies and Help Desk related correspondence in tracking log
* Documents all replies and correspondence in support@mahb.org
* On-Call Live phone attendant during normal business hours, 24/7 answering machine during non-business hours surveillance and triaging
* Website-based Online Form surveillance and triaging

**Direct Communications with Members**

* Updating of distribution list - *Clerical and Technical Services*
* Responsible for developing the content (*Board*) and distribution. *Clerical and Technical Services*
* Membership Updating and Databases: While MAHB bills the 351 eligible Towns and Cities for annual membership dues, less than 50% of those towns join. Each year “regular members” are defined as only actives board members whose town/city has paid for two years in a row. Hence there is a with a very large turnover each year. The membership database must be kept current surveying over 1000 individuals who are eligible to join, and all must confirm membership status.
* Electronic media - includes development of content, layout, design and editing - *Clerical and Technical Services*
* Maintainarchived files and subscription services, mailing lists - *Clerical and Technical Services*

**MAHB Certificate Program –** *Membership Services*

* Support Curriculum development; facility planning and speaker recruitment;
* Liaison with key partners e.g. MAHPN, Harvard SPH, BU Institute;
* Ensure that qualifying courses receive RN CEUs and CMEs in addition to RS, and CHO CEUs;
* Program publicity and marketing;
* Program logistics;
* Maintain training records of attendance and track expenses and income;
* Provide Executive Board with information on cost of certificate program to ensure long term viability

**Grants and Contracts Administration**

* Responsibility for documentation and reporting for grant and contract oversight as needed, except where this responsibility is delegated to the senior staff attorney. Examples include the annual DPH Mini grant, HMCC and academic contracts (e.g., Harvard Contracts) – *Elaine, Sbarra, Officers.*
* Develops and writes contracts and grants, and obtained sign off on their approval from the MAHB authorizing agents
* Responsible for all progress reports and audits associated with grants and contracts except as noted above in those contracts specified in bullet 1

**CPA – Level Accounting Services**

Provides CPA-level accounting services including processing all bills, project-level reports, quarterly reports **($79,100/year)**

* Monthly Fee for standard accounting (per month): $2,800 - $33,600/Year
* Monthly Fee Quarterly Reports if Required (per month): $3,500 - $42,000/Year
* IRS990/Form PC IRS Mass and IRS Filings $3,500 - $3,500/ Year

**Financial Audit Services**

If the organization has gross support and revenue that is more than $500,000 in the fiscal year, the financial statements must be prepared in accordance with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards for not-for-profit or governmental organizations. https://www.mass.gov/service-details/audits-and-reviews-for-charitable-organizations

GAAP/GAAS Audit: Approximately $12,000 per year

Single Audit: Approximately $12,000 per year

**Banking, Credit Fiduciary and Accounting Agent**

As a Corporation, MAHB requires individuals in the role of Officer and/or Agent to be individually responsible for bank, credit and CPA-level accounting sign off. With budgets of > $500,000 individuals in this role should be employees or Officers of MAHB with sufficient technical expertise.