



Colorado Family Planning Expenditure Revenue Report (ERR)

Presented on 11/15/2017
By Cathy Van Tassel

Outline:

- Overview of the Expenditure Review Report (ERR).
- Details about how to complete the ERR.
- Timeline for the 2017 ERR process.
- If agency staff who will be completing the ERR form are not on the call today, please share this presentation with them.

What is the ERR?

- The Expenditure Review Report, or ERR, is a tool designed by CDPHE to capture financial information needed for completion of the Title X Family Planning Annual Report (FPAR).
- Completion of the FPAR is a requirement of our Federal Title X award.
- As a Title X grantee, CDPHE is responsible for making sure that program funds generated by Title X funding are allocated back into the family planning programs.

FPAR Number: 0801
 Date Submitted: 03/01/2013
 Reporting Period: 01/01/2012 through 12/31/2012
 (Month/day/year) (Month/day/year)

Form Approved
 OMB No. 0990-0221
 Exp. Date 01/31/2014

Check One: Initial Submission Revision See Notes

Snapshot of the financial table in the Title X Family Planning Annual Report (FPAR)

**Table 14
 Revenue Report**

Revenue Source		Amount	
Title X			
1	Title X grant (Section 1001: family planning services)	4672258	
Payment for Services			
2	Total client collections/self-pay	1322642	
3	Third-party payers	Amount Prepaid (A)	Amount Not Pre-paid (B)
3a	Medicaid (Title XIX)	0	1031994
3b	Medicare (Title XVIII)	0	0
3c	State Children's Health Insurance Program (SCHIP)	0	4943
3d	Other public health insurance	0	548
3e	Private health insurance	0	138394
4	Total – Third-Party Payers (sum rows 3a to 3e)	0	1175879
5	Total – Payment for Services (sum row 2 + cell 4a + cell 4b)	2498521	
Other Revenue			
6	Title V (MCH Block Grant)	0	
7	Title XX (Social Services Block Grant)	0	
8	Temporary Assistance for Needy Families (TANF)	127974	
9	Local government revenue	8292820	
10	State government revenue	0	
11	Bureau of Primary Health Care (BPHC)	0	
12	Other (Specify: <u>See notes</u>)	1910405	
13	Other (Specify: <u>Colorado Family Planning Initiative Anonymous</u>)	4084273	
14	Other (Specify: _____)	0	
15	Other (Specify: _____)	0	
16	Other (Specify: _____)	0	
17	Total– Other Revenue (sum rows 6 to 16)	14415472	
18	Total Revenue (sum rows 1 + 5 + 17)	21586251	



Why does the ERR need to be completed?

- In order to be competitive for Title X **funding, CDPHE pledged statewide “match”** of local family planning program funds.
- The ERR is the tool we use to collect the **financial data (the “match”)** from all subrecipients.
- The collected data will be aggregated and reported in the FPAR.
- The ERR also helps CDPHE identify revenue trends, such as subrecipient success in billing insurance and Medicaid.

Snapshot of the updated ERR form

ERR Form Updated 10/15/2017 CVT

**COLORADO DEPARTMENT of PUBLIC HEALTH and ENVIRONMENT
FAMILY PLANNING EXPENDITURE / REVENUE REPORT**

AGENCY NAME: _____

REPORT PERIOD: January 1 - December 31, 2017

COMPLETED BY AND PHONE #: _____ **DATE:** _____

EXPENDITURES			
	Column A	Column B	Column C
	CDPHE Funding (Federal Title X, State &	Family Planning Program (Non-CDPHE	Combined Total
Personal Services (salary and fringe)	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Equipment (only include single items costing > \$5,000)	\$ -	\$ -	\$ -
All other operating expenses	\$ -	\$ -	\$ -
Subtotal Operating Expenses	\$ -	\$ -	\$ -
Total Direct Costs	\$ -	\$ -	\$ -
Indirect Costs	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -
In-kind (donations)	\$ -	\$ -	\$ -
TOTAL COSTS	\$ -	\$ -	\$ -

REVENUE			
NOTE: Your revenue in the CDPHE Funding column should be based on (and match) the total billed from January - December			
	CDPHE Funding	Family Planning Program (Non-CDPHE	Combined Total
CDPHE - Title X / State Family Planning Contracts	\$ -	\$ -	\$ -
Program Income:			
Client Fees/Self-Pay	\$ -	\$ -	\$ -
Client Donations	\$ -	\$ -	\$ -
Medicaid	\$ -	\$ -	\$ -
Medicare	\$ -	\$ -	\$ -
State Children's Health Insurance (CHP+)	\$ -	\$ -	\$ -
Public Health Insurance (TRICARE/CHAMPUS, CHAM	\$ -	\$ -	\$ -
Private health insurance	\$ -	\$ -	\$ -
Other Revenue:			
Temporary Assistance for Needy Families (TANF)	\$ -	\$ -	\$ -
Local Government Grants and Contracts	\$ -	\$ -	\$ -
Other - Specify below (eg. Private grants, MCH or Social Services Block Grants, Fundraising/Donations, etc.)			
Other 1:	\$ -	\$ -	\$ -
Other 2:	\$ -	\$ -	\$ -
Other 3:	\$ -	\$ -	\$ -
Other 4:	\$ -	\$ -	\$ -
Other 5:	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -
Unspent Funds - This Period	\$ -	\$ -	\$ -
Unspent Funds - Prior Periods (Unspent funds reported in 2016 must be reflected here.)	\$ -	\$ -	\$ -
Balance Unspent Funds	\$ -	\$ -	\$ -

ERR Process Overview

- For 2017, agencies are required to submit *one* ERR per calendar year for the period January through December.
- Report is due to Cathy Van Tassel on January 19, 2018.

Tips for preparing the ERR

- Start by gathering:
 1. Non-CDPHE family planning program funding data for calendar year 2017
 2. From your accounting department - Financial reports (expenditure & revenue **reports**) for **your agency's entire family** planning program for calendar year 2017

PLEASE NOTE: Information is required from **January 1, 2017 through December 31, 2017.**

Depending on your agency's fiscal year, this may mean you'll need to gather data from multiple fiscal years.

Accrual Accounting vs. Cash Accounting

There are 2 distinct ways agencies manage their accounting: (1) accrual or (2) cash.

1. Accrual basis: Expenses and revenue are recorded as soon as they are incurred (regardless of when the expense is paid or the funds are received).
2. Cash basis: Expenses are recorded when they are paid and revenue is recorded when payment is received.

ERR and Accrual Basis

- CDPHE consolidates the information from **each agency's ERR into the Federal FPAR** report which *requires* that the data be reported on an accrual basis.
- **Thus, your agency's ERR must** be completed via the accrual basis.
- The ERR instructions will direct you to report expenditures and revenue using the accrual basis.

Expenditures: Non-CDPHE Funding

- Complete Column B of the ERR form.
 - **Using your agency's financial reports,** calculate and enter personal services, equipment (if applicable), contractual services, operating expenses and indirect/administrative costs that were paid using non-CDPHE funding sources in 2017.
 - This information should reflect all expenditures from all non-CDPHE funding sources.
- Column C will add Column A (completed by CDPHE) and Column B (completed by you).

Equipment

- If your agency used Title X funds to purchase a single piece of equipment valued at more than **\$5,000 (or your agency's capitalization threshold)** during this time period, it must be listed in the Expenditures section.
- CDPHE staff will reach out to you to request additional information as equipment purchases must be reported.

Revenue: Non-CDPHE Funding

- Enter all non-CDPHE revenue in two major categories:
 1. Program Income
 2. Other Revenue

Revenue: Program Income Defined

§200.80 Program income.

Program income means gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance. (See § 200.77 Period of performance.) Program income includes but is not limited to income from fees for services performed, the use or rental of real or personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal statutes, regulations, or the terms and conditions of the Federal award, program income does not include rebates, credits, discounts, and interest earned on any of them. See also § 200.407 Prior written approval (prior approval). See also 35 U.S.C. 200-**212** “**Disposition of Rights in Educational Awards**” applies to inventions made under Federal awards.

2 CFR 200.80 [<https://www.gpo.gov/fdsys/granule/CFR-2014-title2-vol1/CFR-2014-title2-vol1-sec200-80>]

Revenue: Title X Program Income

- Are funds generated from receipt of family planning services. This income comes in the form of insurance payments, Medicaid reimbursements and cash payments.
- Program Income includes:
 - Client Fees/Self-Pay
 - Client Donations
 - Medicaid or Medicare
 - **State Children's Health Insurance (CHP+)**
 - Public Health Insurance
 - Private Health Insurance

Revenue: Reporting Program Income

- Please report billed and yet-to-be-billed amounts even if reimbursement has not yet been received.
- Please focus on collecting and reporting the most up-to-date information. Typically, income from insurance and Medicaid is under-reported. The Federal government is especially interested in this revenue.

Revenue: Title X Other Revenue

- Other Revenue
 - Temporary Assistance for Needy Families (TANF)
 - Local Government Grants and Contracts
 - For many agencies, this number can be calculated by subtracting all other revenue from the total program expenditures.
 - Other - Please list and specify the source of all other Family Planning Program revenue.

Revenue: Non-CDPHE Funding

Accuracy counts!

- Please be as accurate as possible when reporting program income. This includes amounts that have not been reimbursed yet.
- The Federal government is interested in how Federally-funded programs are complemented by other payers, including Medicaid.
- Additionally, CDPHE strives to identify trends and areas that may be improved by technical assistance and other resources.

Revenue: Non-CDPHE Funding

- Complete Column B of the ERR form.
 - **Using your agency's financial reports,** calculate and enter non-CDPHE family planning program revenue received or yet-to-be received in 2017.
 - This information should reflect all revenue from all non-CDPHE revenue sources.
- Column C will add Column A (completed by CDPHE) and Column B (completed by you).

Revenue: Unspent Funds

- In Column B, update the unspent funds from prior periods total. You can find this information on your agency's prior period ERR.

REVENUE			
NOTE: Your revenue in the CDPHE Funding column should be based on (and match) the total billed from January - December 2017.			
	CDPHE Funding	Family Planning Program (Non-CDPHE funding)	Combined Total
CDPHE - Title X / State Family Planning Contracts	\$ -	\$ -	\$ -
Program Income:			
Client Fees/Self-Pay	\$ -	\$ -	\$ -
Client Donations	\$ -	\$ -	\$ -
Medicaid	\$ -	\$ -	\$ -
Medicare	\$ -	\$ -	\$ -
State Children's Health Insurance (CHP+)	\$ -	\$ -	\$ -
Public Health Insurance (TRICARE/CHAMPUS, CHAMPA)	\$ -	\$ -	\$ -
Private health insurance	\$ -	\$ -	\$ -
Other Revenue:			
Temporary Assistance for Needy Families (TANF)	\$ -	\$ -	\$ -
Local Government Grants and Contracts	\$ -	\$ -	\$ -
Other - Specify below (eg. Private grants, MCH or Social Services Block Grants, Fundraising/Donations, etc.)			
Other 1:	\$ -	\$ -	\$ -
Other 2:	\$ -	\$ -	\$ -
Other 3:	\$ -	\$ -	\$ -
Other 4:	\$ -	\$ -	\$ -
Other 5:	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -
Unspent Funds - This Period	\$ -	\$ -	\$ -
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Balance Unspent Funds	\$ -	\$ -	\$ -

Timeline

- Week of December 11, 2017 - Email requesting submission of all 2017 invoices (or estimates for outstanding invoices) by Friday, January 5, 2018.
- Week of January 8, 2018 - ERR Packets will be distributed
 - ERR form - CDPHE data pre-populated
 - CDPHE Payment Summary - payments by month & funding source
- **Completed ERR Forms due:**
January 19, 2018

Contact Information

- For questions, please contact Cathy Van Tassel at: 303-692-2431
- Please submit ERR forms via email to:
cathy.vantassel@state.co.us