

Title X Orientation Fiscal Overview

December 4, 2019

Budget Modification

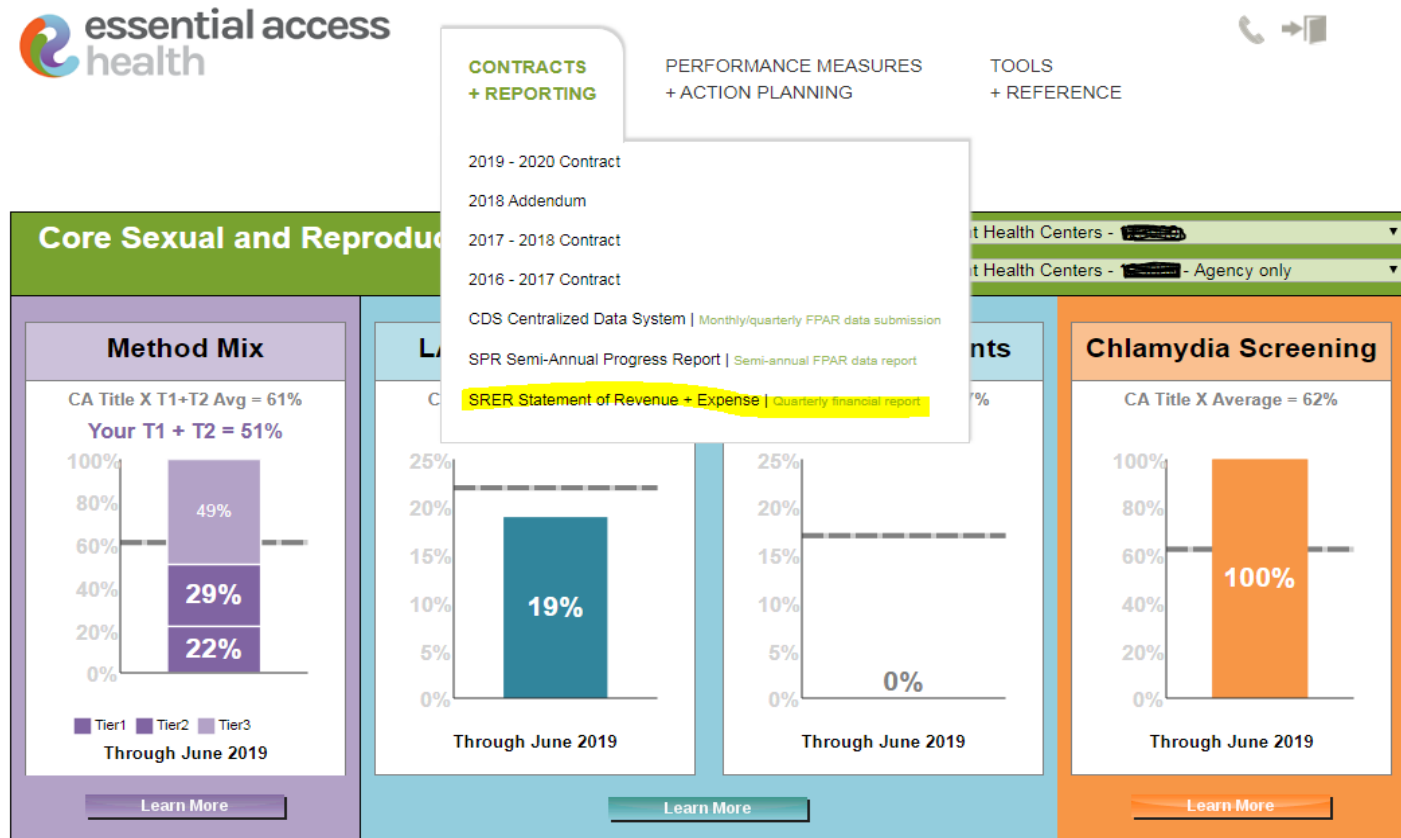
- How often can I modify our budget
 - ✓ May modify multiple times during the contract period
- When do I modify our budget
 - ✓ More than 10% line item variance in budget category requires modification
- What is the budget modification process
 - ✓ Send an email request to Frances with narrative justification for review and approval
 - ✓ Frances forwards the request to the designated accountant for second approval
 - ✓ Frances unlocks the Extranet
 - ✓ Designated accountant reviews completed revision
 - ✓ Richard Reetz sends contract budget modification

Financial Reporting Requirements

- How are we reimbursed for Title X expenses?
 - ✓ Submit the SRER online thru the Extranet
- What is SRER?
 - ✓ Statement of Revenue and Expenditures Report
- How do I complete my SRER report in the Extranet?
- What kind of back up documentation is needed to support the Title X SRER?
 - ✓ Detailed Title X General Ledger and other related documents as needed

Extranet - SRER

■ Contracts + Reporting Tab



Extranet - SRER



Welcome - Statement of Revenue & Expense Report (SRER)

- [Family Planning Services SRER](#)
- [Special Programs SRER](#)
- 3 reports to complete
 - Title X Expenditures
 - Applicant & Others (A&O) Expenditures
 - Applicant & Others (A&O) Revenue



Title X Expenditures Report

Print Report

Description	Budget	Expenditures				YTD	Budget Balance
		Apr-Jun 2019	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020		
PERSONNEL							
Salaries & Wages	165804.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	165804.00
Fringe Benefits	41385.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	41385.00
Total Personnel	207189.00	0.00	0.00	0.00	0.00	0.00	207189.00
PATIENT CARE							
Clinical Service	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
Laboratory	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
Total Patient Care	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT							
Total Equipment	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
OTHER COSTS							
Consultants	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
Office Supplies	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
Duplication & Printing	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
Health Education Supplies	996.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	996.00
Utilities & Communication	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
Travel	1615.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	1615.00
Lease / Rental	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
Other Expense	15200.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	15200.00
Approved Indirect Cost	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
Total Other Costs	17811.00	0.00	0.00	0.00	0.00	0.00	17811.00
Total Cost	225000.00	0.00	0.00	0.00	0.00	0.00	225000.00

Extranet - SRER

A&O Expenditures Report

SRER Menu | Title X Expenditures | **A&O Expenditures** | A&O Revenue

Contract Year: 2019 ▼

Agency Name: XXXXXXXXXX

Save SRER

Print Report

FAMILY PLANNING APPLICANT & OTHER EXPENDITURES

Description	Budget	Expenditures				YTD	Budget Balance
		Apr-Jun 2019	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020		
PERSONNEL							
Salaries & Wages	2161242.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	2161242.00
Fringe Benefits	539446.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	539446.00
Total Personnel	2700688.00	0.00	0.00	0.00	0.00	0.00	2700688.00
PATIENT CARE							
Clinical Service	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
Laboratory	6990.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	6990.00
Total Patient Care	6990.00	0.00	0.00	0.00	0.00	0.00	6990.00
EQUIPMENT							
Total Equipment	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
OTHER COSTS							
Consultants	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
Medical Supplies	23160.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	23160.00
Office Supplies	5670.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	5670.00
Duplication & Printing	90.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	90.00
Health Education Supplies	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
Utilities & Communication	17820.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	17820.00
Travel	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
Lease / Rental	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
Other Expense	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
Approved Indirect Cost	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
Total Other Costs	46740.00	0.00	0.00	0.00	0.00	0.00	46740.00
Total Cost	2754418.00	0.00	0.00	0.00	0.00	0.00	2754418.00

Extranet - SRER

A&O Revenue Report

SRER Menu | Title X Expenditures | A&O Expenditures | **A&O Revenue**

Contract Year: 2019 ▼

Agency Name: XXXXXXXXXX ▼

Save SRER

Print Report

FAMILY PLANNING APPLICANT & OTHER REVENUE

Description	Budget	Quarterly Revenue				YTD	Budget Balance
		Apr-Jun 2019	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020		
Applicant Funds							
General Funds (Agency Fund)	1574007.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	1574007.00
General Funds Other	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
Total Applicant Funds	1574007.00	0.00	0.00	0.00	0.00	0.00	1574007.00
Family P.A.C.T. (FPS)							
Family PACT Fee For Service	321165.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	321165.00
Medi-CAL							
Medi-CAL	525085.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	525085.00
Other Federal Grants							
Medicaid	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
Medicare (Title XVIII)	18190.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	18190.00
MCH Block Grant (Title V)	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
Bureau of Primary Health Care (330 Grant)	279245.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	279245.00
None	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
None	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
None	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
Total Other Federal Grants	297435.00	0.00	0.00	0.00	0.00	0.00	297435.00
State And Local Grants							
State Government Grants	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
Local Government Grants	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
Total State And Local Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Private & Third-Party Payers							
Patient Fees	3290.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	3290.00
Private Health Insurance	3456.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	3456.00
Private Grants	30000.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	30000.00
Other Third-Party Payers	0.00	0.00	0.00	<input type="text" value="0.00"/>	0.00	0.00	0.00
Total Private & Third-Party Payers	36746.00	0.00	0.00	0.00	0.00	0.00	36746.00
Total Revenue	2754418.00	0.00	0.00	0.00	0.00	0.00	2754418.00
TOTAL YTD Applicant & Other Expenditure							0.00
Surplus/Deficit (negative)							0.00

Sample Title X G/L Documentation

Account Number/Description				Detail Postings for Period 11 Ending 11/30/2013				
Period	Date	Journal	Comments	Beginning Balance	Debit	Credit	Net Change	Ending Balance
5100-71-210-1-101-01-00			SALARIES & WAGES	519,382.20				
11	11/1/2013	PR-000251	Reversal: AccPr 10/31/13		0.00	8,693.06		510,689.14
11	11/10/2013	PR-000252	Payroll 11/10/13		21,732.65	0.00		532,421.79
11	11/24/2013	PR-000254	Payroll 11/24/13		21,712.79	0.00		554,134.58
11	11/30/2013	PR-000255	AccPr 11/30/13		14,005.93	0.00		568,140.51
				519,382.20	57,451.37	8,693.06	48,758.31	568,140.51
5210-71-210-1-101-01-00			FICA	38,096.73				
11	11/1/2013	PR-000251	Reversal: AccPr 10/31/13		0.00	637.73		37,459.00
11	11/10/2013	PR-000252	Payroll 11/10/13		1,594.27	0.00		39,053.27
11	11/24/2013	PR-000254	Payroll 11/24/13		1,661.03	0.00		40,714.30
11	11/30/2013	PR-000255	AccPr 11/30/13		1,037.20	0.00		41,751.50
				38,096.73	4,292.50	637.73	3,654.77	41,751.50
5400-71-210-1-101-01-00			TRAVEL	13,675.57				
11	11/28/2013	IE-000446	Amex charges-M. Moyer for Laurel B.		206.30	0.00		13,881.87
				13,675.57	206.30	0.00	206.30	13,881.87
5401-71-210-1-101-01-00			Travel Hotel	19,696.58				
11	11/28/2013	IE-000446	Amex charges-JL		108.84	0.00		19,805.42
11	11/28/2013	IE-000446	Amex charges-JL for Erin Crowley		108.84	0.00		19,914.26
11	11/28/2013	IE-000446	Amex charges-JL		106.46	0.00		20,020.72
11	11/28/2013	IE-000446	Amex charges-M. Moyer		129.95	0.00		20,150.67
11	11/28/2013	IE-000446	Amex charges-DL		123.53	0.00		20,274.20
11	11/30/2013	AP-009849	00LAUR106 /IN: EXP131102		468.57	0.00		20,742.77
11	11/30/2013	AP-009849	00LAUR106 /IN: EXP131102		141.24	0.00		20,884.01

Financial Reporting Requirements

- When are the reports due?

Quarterly reporting periods:

- ✓ Period 1 covers **04/01/2019 - 06/30/2019**
 - **Submission due date: July 25, 2019**
- ✓ Period 2 covers **07/01/2019 - 09/30/2019**
 - **Submission due date: October 25, 2019**
- ✓ Period 3 covers **10/01/2019 - 12/31/2019**
 - **Submission due date: January 25, 2020**
- ✓ Period 4 covers **01/01/2020 - 03/31/2020**
 - **Submission due date: April 25, 2020**

Program Requirements and Federal Regulations

- Title X Program Requirement Guidelines
 - ✓ Program Requirements for Title X Funded Family Planning Projects
 - ✓ Title 42 Code of Federal Regulations (CFR) Part 59
 - Dept. of Health and Human Services (HHS)
 - Grants for Family Planning Services
- Title 45 CFR Part 75
 - ✓ HHS
 - ✓ Uniform Administrative, Cost Principles & Audit Requirements

Program Requirements for Title X Funded Family Planning Projects- Fiscal Section 8.4

- Federal Poverty Level (FPL) Guidance, third party billing & income verification (8.4.1)
- Schedule of Discounts (8.4.2)
- Fee Waiver Exceptions (8.4.3)
- Fee Schedule (8.4.4)
- Eligibility for Minors (8.4.5)
- Voluntary Donations (8.4.9)

FPL Guidance, Third Party Billing & Income Verification (8.4.1)

- Federal Poverty Level (FPL)
 - ✓ A measure of income used to determine financial eligibility for certain federal programs
 - ✓ Issued annually by DHHS
- Client with income <100% FPL must not be charged
- Bill all 3rd parties authorized/legally obligated to pay for services
 - ✓ Regulation: 42 CFR 59.5(a)(7))
- Assess family size and income on all clients
- Maintain policy & procedure to address eligibility screening

Schedule of Discounts (8.4.2)

- Based on client's ability to pay
- Updated annually per HHS Poverty Guidelines
- Regulation: 42 CFR §59.5(a)(8)

ESSENTIAL ACCESS HEALTH SAMPLE

CY 2019 Federal Poverty Guidelines

Family Size by **Monthly** Income

Sliding Fee Scale

Family Size	0% - 100% Federal Poverty Level No Charge Patient Pays 0%	101% - 125% Federal Poverty Level FPACT No Charge Patient Pays 10%	126% - 150% Federal Poverty Level FPACT No Charge Patient Pays 25%	151% - 175% Federal Poverty Level FPACT No Charge Patient Pays 40%	176% - 200% Federal Poverty Level FPACT No Charge Patient Pays 55%	201% - 225% Federal Poverty Level Partial Patient Fee/ Title X Patient Pays 70%	226% - 250% Federal Poverty Level Partial Patient Fee/ Title X Patient Pays 85%	251% and greater Federal Poverty Level Patient Full Pay Patient Pays 100%
1	\$0 - \$1,041	\$1,042 - \$1,301	\$1,302 - \$1,562	\$1,563 - \$1,822	\$1,823 - \$2,082	\$2,083 - \$2,342	\$2,343 - \$2,603	\$2,604 & up
2	\$0 - \$1,409	\$1,410 - \$1,761	\$1,762 - \$2,114	\$2,115 - \$2,466	\$2,467 - \$2,818	\$2,819 - \$3,170	\$3,171 - \$3,523	\$3,524 & up
3	\$0 - \$1,778	\$1,779 - \$2,223	\$2,224 - \$2,667	\$2,668 - \$3,112	\$3,113 - \$3,556	\$3,557 - \$4,001	\$4,002 - \$4,445	\$4,446 & up
4	\$0 - \$2,146	\$2,147 - \$2,683	\$2,684 - \$3,219	\$3,220 - \$3,756	\$3,757 - \$4,292	\$4,293 - \$4,829	\$4,830 - \$5,365	\$5,366 & up
5	\$0 - \$2,514	\$2,515 - \$3,143	\$3,144 - \$3,771	\$3,772 - \$4,400	\$4,401 - \$5,028	\$5,029 - \$5,657	\$5,658 - \$6,285	\$6,286 & up
6	\$0 - \$2,883	\$2,884 - \$3,604	\$3,605 - \$4,325	\$4,326 - \$5,045	\$5,046 - \$5,766	\$5,767 - \$6,487	\$6,488 - \$7,208	\$7,209 & up
7	\$0 - \$3,251	\$3,252 - \$4,064	\$4,065 - \$4,877	\$4,878 - \$5,689	\$5,690 - \$6,502	\$6,503 - \$7,315	\$7,316 - \$8,128	\$8,129 & up
8	\$0 - \$3,619	\$3,620 - \$4,524	\$4,525 - \$5,429	\$5,430 - \$6,333	\$6,334 - \$7,238	\$7,239 - \$8,143	\$8,144 - \$9,048	\$9,049 & up
9	\$0 - \$3,988	\$3,989 - \$4,985	\$4,986 - \$5,982	\$5,983 - \$6,979	\$6,980 - \$7,976	\$7,977 - \$8,973	\$8,974 - \$9,970	\$9,971 & up
10	\$0 - \$4,356	\$4,357 - \$5,445	\$5,446 - \$6,534	\$6,535 - \$7,623	\$7,624 - \$8,712	\$8,713 - \$9,801	\$9,802 - \$10,890	\$10,891 & up
11	\$0 - \$4,724	\$4,725 - \$5,905	\$5,906 - \$7,086	\$7,087 - \$8,267	\$8,268 - \$9,448	\$9,449 - \$10,629	\$10,630 - \$11,810	\$11,811 & up
12	\$0 - \$5,093	\$5,094 - \$6,366	\$6,367 - \$7,640	\$7,641 - \$8,913	\$8,914 - \$10,186	\$10,187 - \$11,459	\$11,460 - \$12,733	\$12,734 & up

Fee Waiver Exceptions (8.4.3)

- Waive fees for clients $> 100\%$ of FPL who cannot afford to pay
- Policy & procedure
 - ✓ Refer clients to service site director for review
 - ✓ Document reason and approval
 - ✓ Notify client of determination
- Regulation: 42 CFR §59.2

Fee Schedules by Current Procedural Terminology (CPT) Codes (8.4.4)

- Clients > 250% FPL must be charged according to fee schedule
- Policy and procedure to identify how fees are determined
- Analysis of cost
 - ✓ Recover reasonable cost of services
 - ✓ Complete every 3 years
 - ✓ Update fee schedule
- Regulation: 42 CFR §59.5(a)(8)

Eligibility for Minors (8.4.5)

- Policy and procedure
 - ✓ Determine if a minor is seeking confidential services
 - ✓ Discount charges based on minor's income
- Special fees for minors are not allowed
 - i.e. No fee or flat fee provision
- Regulation: 42 CFR §59.2

Voluntary Donations (8.4.9)

- May request and/or accept donations
- Cannot specify donation amount
- Must not be pressured
- Must not be a prerequisite for services or supplies
- Onsite observations
 - ✓ Signage
 - ✓ Financial counseling scripts
 - ✓ Other evidence

Title 45 CFR Part 75

Six subparts A through F:

- Subpart A – Acronyms and Definitions
- Subpart B – General Provisions
- Subpart C – Pre-Federal award Requirements and Contents of Federal Awards
- Subpart D – Post Federal Award Requirements
- **Subpart E – Cost Principles**
- **Subpart F – Audit Requirements**

Policies and Procedures Manuals

- Cost Principles
- Audit Requirements
- Financial Management Systems
- Procurement Standards
- Property Standards
- Pharmacy/Dispensary Standards

Cost Principles

- Allowable
- Reasonable
- Allocable
- Cost allocation plan
- Direct Costs vs. Indirect Costs
- Personnel standards
- Regulation: 45 CFR Part 75 Subpart E

Cost Principles

Title 45 CFR Part 75

45 CFR § 75.400 – §75.475

- § 75.413 – Direct costs
- § 75.414 and Indirect costs (facilities administration) and Appendix IV for nonprofits:
 - ✓ § 75.414(c) – Indirect cost rate agreement (ICRA) negotiated between a grantee and its “cognizant” agency
 - ✓ § 75.414(f) – De minimis rate of 10% if non-Federal entity has never received a negotiated ICRA if grantee has an indirect cost budget.

Cost Principles

General Provisions for Selected Items of Cost

Provides principles to be applied in establishing allowability of cost items § 75.420 - § 75.476:

- § 75.430 – Compensation personnel services
 - ✓ Is reasonable
 - ✓ Follows non-Federal entity's written policies and meets Federal statute
- § 75.430 (i) – Standards for Documentation of Personnel Expenses
 - ✓ Use of Time & Effort study for support & documentation
 - ✓ § 75.430 (i)(8) – Personnel Activity reports may be required if this section is not met

Audit Requirements

- Annual audit process
- Financial Audit – all Title X sub-recipients
- Single Audit, if applicable
 - ✓ § 75.501(a) – A non-Federal entity that expends \$750,000 or more during the entity's fiscal year in Federal awards must have a single or program-specific audit
- Due 30 days after completion of audit but no later than nine (9) months after the end of the accounting period under audit
- Review of Audit Report
 - ✓ Timeliness of audit completion
 - ✓ Timeliness of submission to Essential Access
 - ✓ Review of findings, follow-up, and corrective actions
 - ✓ Title X award + expenditures reported on Single Audit
- Regulation: 45 CFR Part 75 Subpart F

Financial Management Systems

- Budgetary control
- **Cost center / project code for Title X award**
- Internal controls
 - ✓ Ordering and receiving
 - ✓ Approval
 - ✓ Reconciliation – bank accounts, front desk cash receipts/collection
- **Regulation: 45 CFR §75.302**

Property Standards

- Prior approval
- Physical inventory
- Disposition
- Regulation: 45 CFR §75.316 to §75.323

Procurement Standards

- Procurement system
- Full and open competition
- Conflict of interest
- Contract cost and price
- Approval
- Contractor Performance
- Regulation: 45 CFR §75.327 to §75.335

Pharmacy/Dispensary Standards

- Inventory management system for medicines and related supplies
- Use only for project/program
- Storage and Access
- Physical inventory

Appendix

- Title X Program Requirements
 - ✓ <https://www.hhs.gov/opa/sites/default/files/Title-X-2014-Program-Requirements.pdf>
- HHS 45 CFR 75
 - ✓ https://ecfr.io/Title-45/cfr75_main
- Section 1008 of the Title X Statute
 - ✓ https://www.hhs.gov/opa/sites/default/files/title-x-statute-attachment-a_0.pdf
- HHS 42 CFR 59
 - ✓ https://ecfr.io/Title-42/cfr59_main
- Federal Register Vol. 65, Reg. 41281
 - ✓ <https://www.hhs.gov/opa/sites/default/files/provision-of-abortion-related-services.pdf>

Finance Team Contacts

(213) 386-5614

Finance Staff	Title X Program Areas
Christine Fu , Director of Accounting CFu@essentialaccess.org , ext. 4407	- Agency visits - SRER
Jon Duque , Budget & Finance Manager JDuque@essentialaccess.org , ext. 4528	- Budgets - Agency visits - SRER
Carlos Espiritu , Senior Accountant CEspiritu@essentialaccess.org , ext. 4527	- SRER
Regina Huang , Accountant & Financial Analyst RHuang@essentialaccess.org , ext. 4535	- Agency visits - SRER
Richard Reetz , Contract & Finance Specialist RReetz@essentialaccess.org , ext. 4532	- Contracts - SRER - Annual Audit reports

Thank you!

Questions?