

3.7 FINANCIAL ACCOUNTABILITY STATEMENTS

Policy: Financial Accountability Statements (FAS) must be received by WMHS by the 25th of the following month. For example, July expenses are due August 25th.

Procedure:

1. The FAS must be submitted to the WMHS Office Support Specialist via email by the 25th of the following month.
2. Any correction made to the FAS for prior months must emailed to the Office Support Specialist indicating the specific month the correction was made. There are red lines at the bottom of the page to explain the changes being made. You must reprint the month the correction was made for your records to match the state file.
3. Title X clinics may use monthly county reports, agency reports, etc. to fill out the FAS per these instructions.
 - a. All expenses incurred and revenues collected in the operation of the Title X family planning clinic must be reported on the FAS. Amounts reported must not be rounded to the nearest dollar but show the actual expense amount using two decimal places.
 - b. Maternal and Child Health (MCH) (State) can be expended only up to 25% of the total yearly allocation for each quarter: July, October, January and April. The WMHS Supervisor will email the Quarterly Allocation spreadsheet with exact MCH funding amounts for the upcoming fiscal year.
4. It is recommended that each program expend the Title X, MCH, SGF contract funds before other revenue sources.
5. Contract funds should be shown as expended no later than the April FAS.
6. Payments will be made based on the amount of Title X, MCH, and SGF funds expended during the previous month as reported on the monthly FAS.
7. WMHS recommends that funds be expended in the following order:
 - a. Expend the entire quarterly allocation for MCH the first month of each quarter (July, Oct, Jan and April).
 - b. Title X clinics may then expend Title X and SGF funds.
 - c. Medicaid, fees and other revenue could then be expended.

Definition of Funds

Previous Year's Balance	Unexpended funds from the previous fiscal year. These funds cannot include any contract funds from the state. Examples include donations, insurance, fees, etc. from the previous year. It is recommended that reserves represent approximately three months operating expenses for the sub-recipient.
Carryover	Unexpended funds from the previous fiscal year that will be used for allowable costs for the purpose of furthering the Title X program. These funds cannot include any contract funds from the state. Carryover may reflect a portion OR all of the amount of "Previous Year's Balance."
Title X	Federal Title X family planning funds received through contract from WMHS
SGF	State General Fund
MCH (State)	Federal Maternal and Child Health Block Grant funds received through contract from WMHS
MCH (County)	Federal Maternal and Child Health Block Grant funds received through subcontract from a county.
Medicaid	Medicaid (Title XIX) payments for services rendered. Includes Plan First Medicaid waiver revenue.
Medicare	Medicare (Title XVIII) payments for services rendered
HMK	Healthy Montana Kids (HMK) payments for services rendered
Public Health Insurance	Payments from other federal, state, and/or local government health insurance programs. Examples: health insurance plans for military personnel and their dependents (e.g. TRICARE/CHAMPUS, CHAMPVA)
Private Health Insurance	Payments from commercial and non-profit insurance companies. This insurance may be obtained through the client's employer, union, on their own, etc.
Fees	Payments received from clients for services rendered
Donations	Voluntary funds received from clients (not payments)
STD	Funds from the DPHHS HIV/STD program.
WMHS	Funds the WMHS reimburses for approved travel.
Non-Title X Funds	Revenue received for non-Title X services.
Misc.	Funds which are not specifically listed in the above categories must be defined. Examples: Breast & Cervical Health Program (BCHP), United Way, Combined Campaign, interest, non-client donations, and grants.
In-kind	A dollar amount assigned to services provided to the program for which the program does not have to pay. (e.g volunteer hours, rent, medical director, etc).

Section Instructions

Expense Budget

1. The expense budget categories line items come from your approved budget.
2. Current Month – enter your current month expense purchases by category line item.
3. YTD – cells will auto populate and indicates your Year-to-Date (YTD) total
4. Total Budget Amount – Populate the approved budget figures into this line item in the July tab. The remainder of the months will auto-populate.
5. Budget Balance – This amount reflects the remaining budget for each expense category line item and will auto-populate. If the YTD exceeds the budgeted amount for a category, see MT TX FP Administrative Manual, Policy 3.6 *Title X Budget*.
6. % of Budget Used – Shows the percentage of each fund budget expended and this will auto-populate.
7. NOTE: Make sure to include all of your in-kind expenses on the “In-kind” line. You do not have to break them out into individual expense categories. The In-kind revenue section will auto-populate.

Contract Funds Expended

1. Current Month – enter your current month total expense for each fund type being used this month.
2. YTD – cells will auto populate and indicates your Year-to-Date total. Your YTD figure must not ever exceed your Budget Amount for this section.
3. Total Budget Amount – Populate the approved budget figures into this line item in the July tab. The remainder of the months will auto-populate. Your YTD total must never exceed your total budget amount.
4. Budget Balance – This amount reflects the remaining budget for each expense category line item and will auto-populate.
5. % of Budget Used – Shows the percentage of each fund budget expended and this will auto-populate.
6. NOTE: Contract payments will be processed from the current month total for each fund from this section.

Contraceptives

1. The expense budget categories line items come from your approved budget.
2. Current Month – enter your current month expense purchases by category line item.
3. YTD – cells will auto populate and indicates your Year-to-Date total
4. Total Budget Amount – Populate the approved budget figures into this line item in the July tab. The remainder of the months will auto-populate.
5. Budget Balance – This amount reflects the remaining budget for each expense category line item and will auto-populate.
6. % of Budget Used – Shows the percentage of each fund budget expended and this will auto-populate.
7. NOTE: Contraceptives (Peach Section) The Current Month Expense and YTD cells must match your Pink Section Contraceptive Totals. If you see a “FALSE” in the cells just below the TOTAL cells you need to verify your line item amounts are correct, you must show the word “MATCH” in the cells below the TOTAL cells.

Revenue

1. The revenue budget category line items come from your approved budget.
2. Previous Mo. End Bal. - Enter this amount at the top of the July FAS in the bright pink cell.
3. Carryover - Enter this amount at the top of the July FAS in the yellow cell.
4. Current Month – enter your current month revenue by category line item.
5. YTD – cells will auto populate and indicates your Year-to-Date total
6. Budgeted Revenue – Populate the approved budget revenue figures into this line item in the July tab. The remainder of the months will auto-populate.
7. Miscellaneous Revenue - You must create a line item name in the July tab beginning with the top most Miscellaneous cell. You will erase Miscellaneous and enter your fund name in its place. Each type of Miscellaneous fund must be budgeted on a separate line and defined. There are six line items for Miscellaneous. If there are more than five categories of miscellaneous funds, enter the remaining amount in the sixth line and name “Miscellaneous.” These line items must match those entered in the budget for the relevant fiscal year.
8. % of Budget Used – Shows the percentage of revenue received for each revenue category budgeted and this will auto-populate.
9. Total Revenue – Each cell in this row will auto-populate.
10. Less Total Expenses – These cells auto-populate from the Pink Section and will be deducted from the revenue to get the Current Month’s End Balance.

In-Kind

1. The In-kind category reflects the In-kind contributions to the program.
2. Current Month – cell will auto populate when you enter your in-kind expenses in the pink section.
3. YTD – cell will auto populate and indicates your Year to Date total.
4. Budgeted In-kind – Populate the approved budget figure into this line item in the July tab. The remaining months will auto-populate.
5. % of Budget Used – Shows the percentage of each fund budget expended and this will auto-populate.