



EXPENDITURE & REVENUE REPORT INSTRUCTIONS

Each delegate agency must complete and E&R Reports to the WHC, per timeline and contract. Attach the spreadsheet in an email for submission. Provided spreadsheet includes automatic calculations. E&R Reports should be completed monthly as follows:

- **Balance Forward:** Start with \$0.00 for April.
- **Month columns:** In these columns, the revenues and expenditures should be entered on the appropriate line for the month of the report. Update as needed.
- **YTD total:** This column will automatically calculate for the budget period.
- **Budgeted:** Input figures to follow your agency's 12-month budget.
- **% Received:** This column will calculate the percentage of funds received or expended based on the budget figures.

Revenues:

Federal grants:

- **Title X:** Include federal Title X funding received by contract from the WHC.
- **Other Federal Grants:** Include all other federal grants.

Third party:

- **Client Fees:** Include fees collected from clients assessed on the sliding fee scale. (Do not include client donations)
- **Client Donations:** Include any funds donated by clients. (Do not include client fees)
- **Medicaid:** Include federal Title XIX (Medicaid) payments received from the State of Wyoming Medicaid Office.
- **Private Insurance:** Include payments received from the client's private insurance company. This includes Tricare.

Other sources:

- **CDC/State STD:** Include funds received from WDH for STI/HIV testing and other State Health Department STD Prevention initiatives such as Knowyo vouchers.
- **CSBG:** Include Community Services Block Grant funds received through your local community.
- **Local Government:** Include funds received from city and county governments. (non-federal).
- **State Government:** Include any funds received directly from the State of Wyoming.

- **Fundraising:** Include any funds received from fundraising efforts.
- **United Way:** Include any funding received from United Way fund drives or United Way special projects.
- **In-Kind:** Include the estimated value of donated goods or services.
- **Others:** Include all other revenues not listed above. Call the WHC if you are unsure where to include a source of revenue.
- **TOTAL REVENUES:** Add the totals for each column on this line.

Expenditures:

- **Wages:** Include the gross salary for each staff member. Individuals under contract should not be included in this category, but in the "contractual" category.
- **Fringe Benefits:** Include the cost of fringe benefits for each salaried employee. Includes employer FICA/Medicare, Worker's Compensation, Unemployment, health & life insurance, retirement plans paid by the employer, and any other benefits related to the employee's salary.
- **Travel/Training:** Include costs for staff to travel to meetings, training events, training fees, and other agency travel. Costs will usually consist of mileage, commercial travel, per diem, hotel, etc.
- **Equipment:** Include costs for equipment purchased. Any costs allocated to this line item will usually be permanent items (fixed assets) which cost in excess of \$5,000.00 and are included in your depreciation schedule.
- **Supplies:** Include costs for all consumable supplies such as medical supplies, pharmacy supplies, contraceptives, lab supplies, and office supplies.
- **Contractual:** Include the costs for medical provider contractual costs such as copier lease, janitorial services, Ahlers software, telehealth platforms, etc.
- **In-kind:** This amount must equal the in-kind amount under revenues.

OTHER:

- **Rent/Utilities:** All rent including utilities such as electric, gas, water, etc.
- **Maintenance:** Include costs for the upkeep of a building, equipment, etc.
- **Insurance:** Include costs for medical liability, property/contents, professional liability and bonding insurances.
- **Telephone:** Include costs for phone service, internet service, fax lines, cell phone service, etc.

- **Advertising:** Include costs for advertising.
- **Postage:** Include costs for mailing & shipping.
- **Audit:** Include costs for performing a financial audit.
- **Dues/Subscriptions:** Include costs for dues to an organization, subscriptions, etc.
- **Fundraising:** Include all costs related to fundraising events.
- **Patient Care:** Include all costs for patient services to include cytology lab costs.
- **Others:** Include all other expenses not listed above. Call the WHC if you are unsure where to include an expenditure.
- **TOTAL EXPENDITURES:** Add the totals for each column on this line.

Balance/End of Month: Add the Balance Forward at the top left side of the Expenditure/Revenue Report and the Total Revenues for the month, and then subtract the Total Expenses for the month.

Title X funds: This is the disbursement amount of the Total Title X Grant award to the agency.

Outstanding Accounts Receivable - End of Month: This is the amount of money that is owed to the agency for services.

Outstanding Accounts Payable - End of Month: This is the amount of money that the agency owes to vendors, contractors etc. that is still outstanding and was not paid out at the end of this month.

Signatures: The Project Director and one other designated member of the agency governing board must sign. Signed originals are to be kept at agency and made available upon request and for audit.