



## REVENUE and EXPENSE REPORT INSTRUCTIONS

Each delegate agency must complete Revenue and Expense Reports to the WHC, per timeline and contract. Attach the spreadsheet in an email for submission. Provided spreadsheet includes automatic calculations and are protected. Only unlocked cells may be edited. Please notify the WHC if calculations are incorrect. Revenue and Expense Reports should be completed monthly as follows:

- **Balance Forward:** Start with \$0 for April. Subsequent months will calculate as sheet is filled in.
- **Month columns:** In these columns, the revenues and expenditures should be entered on the appropriate line for the month of the report.
- **YTD total:** This column will automatically calculate for the budget period.
- **Budgeted:** Input figures to follow your agency’s 12-month budget (April-March).
- **% Received/Spent:** This column will calculate the percentage of funds received or spent based on the budget figures.
- **Balance End of Month:** Automatic calculation of Total Revenues-Total Expenditures.
- **Write-offs:** Bad debt only (**not** contractual adjustments or sliding fee discounts).
- **Accounts Receivable:** This is the amount of money that is owed to the agency for services.
- **Responsible Persons:** Person completing report and Project Director. Electronic submission of report certifies the report has been examined and is a correct and complete report, made in good faith, for the period stated. All supporting documents will be kept on file, and available for audit.

Revenues	Description and Inclusions
Federal Grants	
Title X	<i>Title X funds from grantee</i>
Other Federal Grant	<i>PPP, COVID relief, etc.</i>
Third Party	
Client Fees	<i>Only fees received from clients</i>
Client Donations	<i>Only donations received from clients</i>
Medicaid	<i>Payments received by Wyoming Medicaid for all plans, except Kid Care CHIP and WCP</i>
Kid Care CHIP	<i>Payments received from Kid Care CHIP only</i>
WY Cancer Program	<i>Include only payments through the WCP (Wyoming Breast and Cervical Cancer Screening Program)</i>
Private Insurance	<i>Payments received from private insurance companies, including Tricare</i>
Other Sources	
WDH Communicable Disease Unit	<i>KnoWyo Voucher program reimbursements for STI/HIV testing and reimbursed invoice for antibiotics orders.</i>
CSBG	<i>Community Services Block Grants</i>
Local Government	<i>Funds received from city and county governments</i>
State Government	<i>Only funds received directly from the State of Wyoming (Do <u>not</u> include KnoWyo Voucher reimbursements)</i>
Fundraising	<i>Funds received from fundraising efforts</i>
United Way	<i>Funds received from United Way fund drives or United Way special projects</i>
In-Kind	<i>Estimated value of non-cash support or donated goods or services (e.g., free or discounted cost of space use or unpaid services provided by Medical Director, Attending Physician, Residents, volunteers)</i>
Others	<i>Bank account interest, and other sources of revenue that do not fit into above revenue categories.</i>

<b>Expenditures</b>	<b>Description and Inclusions</b>
Wages	<i>Gross wages/salary for Title X staff with the exception of staff paid by contract (contractual)</i>
Fringe Benefits	<i>Healthcare (medical, vision, dental) insurance, life insurance, employer paid retirement contributions, bonuses, education/tuition assistance, Social Security, Workers' Compensation, Unemployment, FICA/Medicare, and any other benefits related to the employee's salary</i>
Travel/Training/Education	<i>Travel costs related to attendance of mandatory meetings and other agency travel associated with program activities. Usually includes mileage, commercial travel, per diem, hotel, etc. Tuition or registration directly related to program activities.</i>
Equipment	<i>Generally permanent items or fixed assets which has a unit cost of \$5,000 or more and are included in your depreciation schedule.</i>
Supplies	
Contraceptives	<i>Contraceptives only</i>
Other Pharmacy	<i>Other pharmaceuticals (e.g., lidocaine, Podophyllin, saline, chlorhexidine, KOH, etc.)</i>
Clinical	<i>Disposable supplies(e.g., pregnancy tests, other test strips, paper gowns/drapes, table paper, bandages, one-time use speculums, DuraPrep, scrub solution, lube alcohol preps, needles, syringes, phlebotomy supplies, infection control, slides, slide covers, etc.) Equipment related to clinic use under \$5,000</i>
Office	<i>Paper, printer ink, etc. Equipment related to office use under \$5,000</i>
Contractual	
Medical provider	<i><u>Only if</u> medical provider services are by contract and not as salaried personnel and not included in wages.</i>
Ahlers software	<i>Only include appropriate costs related to Title X use</i>
EMR system	<i>Only include appropriate costs related to Title X use (Practice Suite, Cure MD)</i>
Telehealth platform	<i>Only include appropriate costs related to Title X use</i>
Laboratory costs	<i>Only include appropriate costs related to Title X (Cytocheck, WPHL)</i>
In-Kind	<i>See Revenue In-Kind. Amounts are the same</i>
Other	
Facility costs	<i>Rent/lease, utilities, property insurance premiums, janitorial services</i>
Maintenance	<i>Upkeep of building and equipment (e.g., autoclave and microscope cleaning)</i>
Insurance	<i>Liability insurance policy premiums</i>
Telephone	<i>Telephone, internet, fax lines, cell phone service, etc.</i>
Project Promotion and Outreach	<i>Newspaper ads, cinema ads, outreach events</i>
Postage	<i>Mailing and shipping costs</i>
Professional Services	<i>Accounting, Audit and legal services</i>
Dues/Subscriptions	<i>Membership costs related to Title X (e.g., NFPRHA)</i>
Fundraising	<i>Costs related to fundraising events</i>
Others	<i>Other costs not listed in the above categories</i>