



ADMINISTRATIVE FISCAL REPORT FY 2020-2021

I. Contact Information		Page 1 of 3
1. Agency Name:	2. Phone Number:	3. Date Prepared:
4. Street Address, City, State and Zip Code	5. Contact Person: Title: E-mail:	6. Reporting Period: <input type="checkbox"/> Quarter 1 (Jul-Sept) <input type="checkbox"/> Quarter 2 (Oct-Dec) <input type="checkbox"/> Quarter 3 (Jan-Mar) <input type="checkbox"/> Quarter 4 (Apr-Jun)
7. Contract/Program Element Number:	8. Award Amount: \$	

II. Case Management	Current <u>Quarter</u> Exp.	Year to Date Exp. (beginning July 1, 2019)
1. Direct Service Costs Case Management-Core Medical Salary & Fringe		
2. Direct Service Costs Case Management-Non Medical Salary & Fringe		
3. Direct Service Costs Non-Case Management and/or Supervisory Salary & Fringe		
4. Direct Program Costs-Case Management Materials, Equipment and Supplies		
5. Sub-Contracted Services-Case Management As approved by OHA Program Manager		
6. Administrative Costs		
7. TOTAL CASE MANAGEMENT SERVICES Sum Line 1 through Line 6		

III. Support Services	Current <u>Quarter</u> Exp.	Year to Date Exp. (beginning July 1, 2019)
8. Direct Client Service Costs-Support Services Support Services Expenditures provided to clients and entered in to CAREWare		
9. Sub-Contracted Services-Support Services As approved by OHA Program Manager		
10. Administrative Costs		
11. TOTAL SUPPORT SERVICES Sum Line 8 through Line 10		

(REPORT CONTINUED ON PAGE 2)



IV. Oral Health Care Services	Current <u>Quarter</u> Exp.	Year to Date Exp. (beginning July 1, 2019)
12a. Direct Client Service Costs- Oral Health Care Services Oral Health Care expenditures provided to clients and entered in to CAREWare		
12b. HIV Alliance only Direct Client Service Costs-Dental Case Management Personnel and Travel expenditures.		
12c. HIV Alliance only Direct Client Service Costs-Travel/Lodging HIV Alliance Service Area Expenditures for clients entered in to CAREWare		
12d. HIV Alliance only Direct Client Service Costs-Travel/Lodging Outside of HIV Alliance Service Area Expenditures for clients entered in to CAREWare		
13. Administrative Costs		
14. TOTAL ORAL HEALTHCARE SERVICES Sum Lines 12a. (HIV Alliance only include: 12b., 12c., 12d.) and 13		
15. TOTAL CASE MANAGEMENT, SUPPORT SERVICES AND ORAL HEALTHCARE SERVICES THIS PERIOD Add Line 7, Line 11, and Line 14		
16. Percentage of FY Award amount (listed in section I, 8) expended	%	%
(REPORT CONTINUED ON PAGE 3)		



INVENTORY OF PAYMENT CARDS RECONCILIATION
(STORE/GAS "GIFT" CARDS, VOUCHERS, TICKETS, COUPONS¹) Page 2 of 3

V. Inventory of Purchased Store/Gas Cards, Vouchers, Tickets, Coupons, etc.	Current <u>Quarter</u> Activity	Year to Date (beginning July 1, 2019)
1. Beginning Value of Inventory on Hand (Carried over from prior Quarter)		
2. Add: New Inventory Purchased this Period		
3. Total Inventory IN Add Lines 1 and 2		
4. Less: Inventory OUT, Items Distributed to Clients this Period²		
5. Adjustment: Replacement Cards or Unused Items reversed from or added to Client Records		
6. END VALUE INVENTORY BALANCE on hand³ Sum Line 3, Line 4, and Line 5.		

Reconciliation: It is expected that total Support Services and Oral Health Care Services expenditures reported on the Administrative Fiscal Form will match the data entered in to the CAREWare database. Further, totals reported should also match the amounts paid to your organization for the reporting periods.

Store/Gas "Gift" Cards: Store/Gas value cards and other vouchers, coupons, or such items allowed per the Support Services Guidance may be purchased in bulk and dispersed to clients as needed, however, bulk purchases are intended to be utilized in the same fiscal year they are purchased. Any remaining items left over at the end of the fiscal year must be reported on the Quarter 4 Administrative Fiscal Form to reconcile the discrepancies between total expenditures reported and the data entered in to the CAREWare database. Please explain any Reconciliation discrepancies in the area provided below.

Please explain Reconciliation discrepancies and your plan for reconciliation, including any changes to your process to ensure future reconciliation plan of correction:

¹ RWHAP recipients are advised to administer voucher and store "gift" card programs in a manner which assures that vouchers and store gift cards cannot be exchanged for cash or used for any purpose other than the allowable goods or services, and that systems are in place to account for disbursed vouchers and store gift cards.

² V. 4. should match CAREWare and should be included in the County program PHD Expenditure & Revenue Report (aka FFR) or the Regional Programs' Reconciliation worksheet. If allocated but not redeemed yet, please note reconciliation discrepancies below

³ This figure should match balances brought forward in the next quarter. It is expected that inventory balances would be reasonably depleted in the current fiscal year to avoid large carryover amounts from year to year.



340B PROGRAM INCOME – HIV ALLIANCE ONLY
(SEPARATELY ACCOUNTED FOR FROM OHA RYAN WHITE AWARD)

VI. 340B Program Income	Current <u>Quarter</u> Activity	Year to Date (beginning July 1, 2019)
1. Beginning Balance		
2. Add: 340B Program Income Received this period		
3. Subtotal - Total 340B Program Income Add Lines 1 and 2		
4. Less: Expenditures ⁴		
5. Adjustment: <i>(provide narrative in item 7.1)</i>		
6. NET 340B Program Income BALANCE* <i>*should be \$0.00 (if not, provide narrative in item 7.2)</i> Sum Line 3, Line 4, and Line 5.		
7. Program Income Narrative for the current <u>Quarter</u> Activity:		
7.1 Explain Adjustments to 340B Program Income (received or spent):		
7.2 Explain plan to resolve Item #6 Net 340B Program Income Balance if amount is not zero (\$0.00):		
7.3 Describe how your organization tracks Program Income separately from RWHAP Part B awards grant income, and other funding sources. Include any discrepancies in tracking that were identified this quarter and plan for resolution.		
7.4 Describe fiscal procedures in place which prevent duplicate discounts with other agencies, providers or organizations, to include Medicaid and Medicare. Include any duplicate discounts that were identified this quarter and plan for resolution.		

⁴ See "Important" section in instructions about use of funds



ADMINISTRATIVE FISCAL FORM INSTRUCTIONS

I. Contact Information:

1. Enter the agency name.
2. Enter the phone number of your agency.
3. Enter the date this report was prepared.
4. Enter the street Address, City, State and Zip Code of your agency.
5. Enter the contact name, title and e-mail address of the person who can answer questions regarding this report.
6. Enter the report period and the quarter reporting.
7. Enter your agency's Ryan White HIV Case Management Contract number (from your Award letter) or your Program Element number.
8. Enter your agency's Ryan White HIV Case Management Award Amount (from your Award letter).

II. Case Management:

Only report those expenditures paid for with Ryan White Part B funds or other OHA Awarded HIV Care & Treatment Funding.

Under the column titled "**Current Quarter Expenses**" enter the expenses for the quarter you are reporting for the following:

1. Direct Service Costs – Case Management Core Medical Salary & Fringe: Enter the case management staff costs. This includes wages/salaries, fringe.
2. Direct Service Costs – Case Management Non-Medical Salary & Fringe: Enter the case management staff costs. This includes wages/salaries, fringe.
3. Direct Service Costs – Non-Case Management Salary & Fringe: This may include staff salaries and fringe benefits for receptionist, file clerk, direct service supervisory staff, etc.
4. Direct Program Costs – Materials, Equipment and Supplies: This may include materials, equipment and supplies directly related to the provision of case management.
5. Sub-Contracted Services: Includes the total for contracts covering provision of an approved service such as a community based organization (CBO) providing case management services.
6. Administrative Costs: *Indirect and Overhead costs are identified under Administrative costs in the Part B guidance from HRSA.* Administrative costs include usual and recognized overhead activities, including:
 - Costs of management oversight including program coordination, clerical, financial and management staff not directly related to client services
 - Program evaluation
 - Liability insurance
 - Audits
 - Computer hardware/software not directly related to client services

Administrative costs may also include training (not sponsored by the HIV Case Management and Support Services Program) and routine agency charges for IS and other automatic agency required charge-backs. This category also includes any Indirect Charges which are defined as: any costs incurred for common or joint purposes that benefit more than one project, service, program or other distinct activity of an organization and cannot be readily identified with any one of them.



7. Total Case Management Services: Sum Line 1 through Line 6.

Under the column titled “**Year to Date (beginning July 1, 20XX)**” enter the expenses from the beginning of the fiscal year to current quarter you are reporting.

III. Support Services

Only report those expenditures paid for with Ryan White Part B funds or other OHA Awarded HIV Care & Treatment Funding.

8. Direct Client Service Costs – Actual Support Services Expenditures: This includes any service provided to a client, such as transportation, food, utilities etc. It is not necessary to include detail of purchased service provided in this part of the fiscal report.
9. Sub-Contracted Services: Includes the total for contracts covering provision of an approved service such as a fiscal agent paying for services provided outside the host agency, and other services which are provided on an ongoing basis.
10. Administrative Costs: *Indirect and Overhead costs are identified under Administrative costs in the Part B guidance from HRSA.* Administrative costs include usual and recognized overhead activities as defined in question 5 of the Case Management section above.
11. Total Support Services: Sum Line 8 through Line 10.

Under the column titled “**Year to Date (beginning July 1, 20XX)**” enter the expenses from the beginning of the fiscal year to current quarter you are reporting.

IV. Oral Health Care Services

Only report those expenditures paid for with Ryan White Part B funds or other OHA Awarded HIV Care & Treatment Funding.

- 12a. Direct Service Costs – *Dental/Oral Health Care Services and Supplies.*
- 12b.-d. **HIV Alliance only: Dental contract** Direct Service Costs – *Dental/Oral Health Care Services and Supplies.*
13. Administrative Costs: *Indirect and Overhead costs are identified under Administrative costs in the Part B guidance from HRSA.* Administrative costs include usual and recognized overhead activities,
14. Total Dental/Oral Health Care Services: Sum Line 12 and Line 13.

15. **TOTAL CASE MANAGEMENT, SUPPORT SERVICES AND ORAL HEALTHCARE SERVICES THIS PERIOD**: Sum Line 7, Line 11, and Line 14

16. Total Percentage of FY Award amount (listed in section I, 8) expended in #15 above.

Under the column titled “**Year to Date (beginning July 1, 20XX)**” enter the expenses from the beginning of the fiscal year to current quarter you are reporting.

V. Inventory Reconciliation of Payment Cards



1. Enter total value of all store/gas “gift” cards, cards, vouchers, coupons at beginning of the reporting period.
2. List total new inventory purchases for the reporting period.
3. Sub-Total Inventory Value: Sum of Line 1 and Line 2.
4. Subtract value of Inventory items distributed to Clients, also listed in CAREWare for the reporting period.
5. Adjust value of Payment Cards entered in to clients’ CAREWare record but were later added or reduced outside of previous reporting periods.

Examples of adjustments:

Previously issued cards given to the client but were lost, destroyed, or never used and have been deleted as costs in the expenditures/FFR report, or timing difference between CAREWare entry and card vendor charges to the recipient.

6. Final Total, Inventory on Hand, Sum of Line 3, Line 4 and Line 5.

IMPORTANT:

Reconciliation: It is expected that total Support Services and Oral Health Care Services expenditures reported on the Administrative Fiscal Form will match the data entered in to the CAREWare database. Further, totals reported should also match the amounts paid to your organization for the reporting periods. Please explain Reconciliation discrepancies at the bottom of page 3 and explain your plan for reconciliation, including any changes to your process to ensure future reconciliation plan of correction.

Store/Gas “Gift” Cards: Store/Gas value cards and other vouchers, coupons, or such items allowed per the Support Services Guidance may be purchased in bulk and dispersed to clients as needed, however, bulk purchases are intended to be utilized in the same fiscal year they are purchased. Any remaining items left over at the end of the fiscal year must be reported on the Quarter 4 Administrative Fiscal Form to reconcile the discrepancies between total expenditures reported and the data entered in to the CAREWare database. Please explain any Reconciliation discrepancies in the area provided on the bottom of the page 3 of the Administrative Fiscal Form.

VI. 340B Program Income – HIV Alliance only

Definition of Program Income from Health Resources and Services Administration (HRSA’s) HIV/AIDS Bureau (HAB) FAQ for Policy Clarification Notice 15-03 and 15-04⁵:

Program income is 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 (or grant year) except as provided in 45 CFR §75.307(f). See 45 CFR §75.2.

⁵ [FAQ March 21, 2016 Policy Clarification Notices \(PCNs\) 15-03 and 15-04](#)



All 340B generated revenue is considered program income. When the RWHAP grant is the sole Federal award that makes an organization eligible as a 340B Drug Pricing Program covered entity, and purchases pharmaceuticals via 340B pricing, all the program income should be attributed to the RWHAP grant.

Program income must be used for the purposes and under the conditions of the Federal award.

- For Parts A, B, and C, program income must be used for core medical and support services, clinical quality management (CQM), and administrative expenses (including planning and evaluation) as part of a comprehensive system of care for low-income individuals living with HIV.

Instructions for completing 340B Program Income section:

340B Program Income and Expenditures: 340B Program Income must be spent on Ryan White eligible services and exclusively for Ryan White Program-eligible clients only before funds from Ryan White grant awards can be used.

1. Enter beginning balance (if any) of 340B Program Income earned in the period.
2. List total new 340B Program Income received during the period.
3. Sub-Total 340B Program Income Value: Sum of Line 1 and Line 2.
4. Subtract value of 340B Program Income expended for Ryan White Program-eligible clients, also listed in CAREWare for the reporting period.
5. Adjustments to 340B Program income received or spent. Please explain all adjustments in the 340B Program Income Narrative section 7.
6. Final Total, 340B Program Income, Sum of Line 3, Line 4 and Line 5.
7. The 340B Program Income narrative must be completed each quarter.
 - 7.2 The Program Income balance reported in 6. should be ZERO, as 340B Program Income is expected to be fully spent before using funds for OHA Ryan White Grant Awards received. If it is not zero, please provide an explanation.
 - 7.3 ⁶: The source and use of program income and rebates must be tracked and reported separately. Subrecipients should adhere to their written accounting procedures that must be compliant with 45 CFR§ 75.302(b).

⁶ [FAQ March 21, 2016 Policy Clarification Notices \(PCNs\) 15-03 and 15-04](#)