**JSI RESEARCH AND TRAINING INSTITUTE**

**Moderator: Caitlin Hungate**
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**12:00 p.m. MT**

Operator: Good afternoon, my name is (Shelley) and I will be your conference operator today. At this time, I would like to welcome everyone to the How to Get Started with Cost Analysis. All lines have been placed on mute to prevent any background noise.

After the speakers' remarks, there will be a question-and-answer session. If you would like to ask a question during this time, simply press star then the number one on your telephone keypad. If you would like to withdraw your question, press the pound key. Thank you.

Caitlin Hungate, you may begin your conference.

Caitlin Hungate: Thank you. Welcome and thank you for joining us for part one of our three-part Cost Analysis Webinar Course, "It Pays to Know Your Cost: Why and How to Conduct an Effective Cost Analysis" presented by Gerry Christie, Senior Partner at Health Policy Analysts and Emily Kinsella at the Colorado Department of Public Health and Environment.

My name is Caitlin Hungate and I am from the National Training Center for Management and Systems Improvement funded by the Department of Health and Human Services Office of Population Affair. The National Training Center for Management and Systems Improvement is committed to assisting Title X Clinic to respond to today's rapidly changing healthcare landscape.

We will begin shortly with the presentation. Please be aware that there will be an opportunity to ask questions of the presenters. You may ask questions via

the phone line by pressing star one or by chatting your questions in via WebEx. If you have a question that is not addressed, we encourage you to direct your questions to the presenters through the Community the practice site which I will describe in more detail in just a moment.

The presentation materials and transcript will be posted on the National Training Center's Web site, www.fpntc.org within a few weeks. After the final webinar, you will receive an e-mail with a link to an online evaluation. Please complete this evaluation by Monday, July 29th.

The intended audience for this webinar is Title X grantees and sub-recipient agency staff who are new to cost analysis or need of a refresher on how to conduct and update the cost analysis.

Every successful business knows the importance of understanding all the costs involved in providing their products. Family planning programs are offering services in an error of escalating cost, shrinking or static federal and state support, and increased competition. To survive, it is essential for family planning programs to implement strong business practices. This includes the collection and analysis of financial information that will – that will provide insights to the real and complete cost of doing business. Only agencies with a sound financial management plan and a complete knowledge of the cost of doing business will remain financially liable. This becomes increasingly important as the United States continues to implement healthcare reform.

During today's webinar, our presenters will discuss the Communities of Practice site, the importance of conducting a cost analysis, the Focused Cost Analysis, FCA, methodology, how to complete the cost report or cost pool calculation using the FCA Workbook, and the post webinar one homework. After attending this webinar, you will be able to describe why it is essential for clinics to conduct the cost analysis and list the sources of cost data needed to conduct the cost analysis.

I would now like to share more details with you about the Communities of Practice site, a web-based forum that creates the opportunity for you to interact with both your peers and the course facilitators. This is where you

will access the course activity including a link for each webinar, activities between each webinar, and discussions. The webinar course and the supporting CoP will help you utilize the Focused Cost Analysis Workbook to be able to conduct a cost analysis for your agencies.

You should have received the link to the CoP site via e-mail. The CoP site is posted on the JSI e-Learning site. You will need to create an account with JSI e-Learning to access the site. Once you have setup your account, you will be guided through the steps for each activity. You can also ask questions at the course facilitators and your fellow participants along the way. JSI staff are also here to help you if you have any questions. If you have not already accessed the CoP site, please do so following today's webinar.

I would now like to introduce our presenters and course facilitators, Gerry Christie and Emily Kinsella. Mr. Christie spent 33 years as the Project Director of a Title X program in a Community Based Organization/Health Department based program. He currently provides consultation including training and technical assistance for state and local health departments and private health care providers around cost analysis, needs assessment, program development, including Revenue Cycle Management. He also provides program reviews and consultation for federal programs.

Ms. Kinsella spent the past six years as the Family Planning Administrative Consultant for the Colorado Department of Public Health and Environment. She helped Colorado Title X delegate agencies meet the Title X non-clinical requirements including cost analysis and sliding fee scales. Ms. Kinsella is currently the Unit Manager for the Women's Wellness Connection, Colorado's breast and cervical cancer screening program. Ms. Kinsella holds a Master of Science in Public Health from the University of Colorado.

Let's hear from our presenters now. First, please welcome Emily Kinsella.

Emily Kinsella: Hi, everybody. Thank you, Caitlin, for that introduction. So, I just wanted to say a couple of things first and then we'll get into (inaudible). I think a lot of you are probably more familiar with Gerry than I but we've both been working on cost analysis for many years. So what we are doing in this series

of presentations is Gerry and I have come together to create a new combined methodology for how to do a cost analysis. So it's called – what we're calling this Focused Cost Analysis.

So, it's not quite Gerry's method, not quite my method. So, I just wanted to clarify that to make sure everybody is aware. There's really a streamline cost analysis to try to take the best of both and make a thing that's easy for you to have to do and follow.

On the Communities of Practice Web site is a manual with step-by-step instructions on how to do the cost analysis. So we are kind of presenting some of that information here also that information walking you through how to do it. But I just wanted to reassure you that there is step-by-step written instruction in the manual on the Communities of Practice Web site so you can access that and follow along. (Inaudible) have to write every little detail down that we say.

Also on the Communities of Practice Web site is the actual workbook. It's an Excel spreadsheet where you actually do your entries. So, some of you may have already downloaded those documents and have them. And that's great, and you can kind of follow along as we do our presentation today. But if for some reason, you haven't, you can access it later and go look through and review what we are talking about.

For today's presentation, another good thing to know is on that Web site is a checklist. We're going to be talking about cost and that the checklist that helps you (pick out) what sort of cost information you need to help you. So I just wanted to review that before we got started.

So, why should we conduct a cost analysis? What's the importance of it? Oh...

Female: All right.

Emily Kinsella: Here we go, importance of cost analysis. Let me go into it a little bit more. It's – well, first of all, obviously, it's good business. It's good business to know your cost for providing family planning services. It's also a Title X

requirement. I think we all know that. And clinics need to know the cost of providing services to such charges. It also is helpful to have this information when you assist in negotiating charges with various payers including Medicaid. There has been a lot more interesting cost analysis with healthcare reform. It's been a hot topic and people wanting to know their cost that there is going to be more insurance, more Medicaid coverage – more insurance coverage and something everybody needs to know.

So the benefits of cost analysis. This really tells you why it's a good business practice. Well, it provides the knowledge needed to develop, implement and analyze efficiency in the programs that helps you control your cost. And then aids in agency in remaining financially viable in continuing to operate.

So I'm going to now hand it over to Gerry to tell you a little bit more about our methodology.

Gerry Christie: Well, thank you, Emily. And good afternoon and good morning to some of you. It's great to see so many people who have signed up for this webinar. A lot of people who have been involved in cost analysis across the country doing different types of cost analysis but looking to something new. And just before I start with my piece, I do want to acknowledge the fact that there are a number of cost – different types of cost analysis out there. There's no absolute single way to do this.

What Emily and I have tried to respond to is the request by lots of programs to keep it simple but give us something that will tell us what it's costing us to provide services. So we hope we've done that. And Emily will point out later, I think, but I'd like to acknowledge that she has done a lot of these in Colorado. I've done a lot of it in different states and regions across the country. But we also owe a debt of thanks to (Rich Tennessee) who was from Cleveland, Ohio and did a lot of work to help develop Emily's program. So we'll acknowledge (Rich) and others from the (inaudible) to lots of others folks that have been involved and made these things grow because this is not a static field but a dynamic field.

So, we're calling this the Focused Cost Analysis methodology. And it's – it's specifically designed to help you pull together the expenses that you have related to your family planning program and to use a fairly simple method of gathering those expenses and then tying them to the services that you provide. And we're going to focus in three parts on this. Today we're focusing specifically on cost. Webinar two focuses mostly of relative values and utilization information. And then webinar three will focus on putting it all together, the cost, data, the utilization data, how to interpret what you have. And as was pointed out, the CoP is there for you to ask questions for us to interact. And that's very important in terms of pulling this whole process together.

So, the workbook works us through the four steps that are necessary to develop a cost analysis. And the first step is to collect the cost data and to allocate cost into certain cost centers. Now, this is not as complex as some of the cost analyses that you may have worked with in the past. But it does mean that you need to specifically look at the cost data related to your family planning program. So that's going to be an important aspect of this and we're going to talk with you about that.

The second step is to retrieve relative values for the services that you provide. And as you'll see in a moment, we've created a spreadsheet for you to go out and get the relative values. We're going to show you how to do that, how to put them in, how to adjust them to your particular area. And that's going to be very useful for you because all of the cost analysis that – or most of the cost analysis that are in effect today rely on relative value so we'll be showing you that.

The third step is to collect utilization data, the data regarding the services that you are providing in your family planning program. And then the fourth step is to determine the cost of each of those services and to, of course, establish some fees. Now, it's important to understand how this works. And to do this, what I'd like to do is step through the workbook just quickly for you.

You'll see that the workbook is comprised of four tabs. The first tab is called Opti A or Option A, the Cost Report, Option B, the Cost Pool Calculation, the

Procedures Relative Values and then the Clinical tab. So let's talk about each of this just quickly. We'll come back and deal with them later on.

But the first option, the Cost Report is a fairly lengthy document that asks you to put in the kind of information that you have from your accounting software. Your fiscal people are going to be involved in this helping you gather the information.

The next tab is called the Cost Pool Calculation. With this method, you don't have to have all of the expenses broken down. You would have them in a lump sum and then you will back out an allowable or disallowable expenses for your family planning clinical services.

The next tab is the Procedures tab. And what we have put together here at the CPT codes and the description of the service. And we have gathered almost all, if not all, of the major codes that are used in a family planning program. If we haven't gathered them all, we've given you 10 more rows where you can put in services that you are specifically using. And in addition to the clinical services, we have the education and counseling services. And in this system, we also are going to cost out the in-house lab, the things that are done right in the clinic. Not those that are sent to reference labs but the tests that are done in the clinic and we'll get a cost for those.

And then finally, we have the Clinical Sheet. And it's this clinical sheet where the cost for providing the services are going to be calculated. It gives you an opportunity to put in your currency so you can see if based on the cost for the year that you are doing whether you would make money or lose money or break even on your currencies. It then allows a cost of living allowance and then a proposed fee and potentially some comparison with Medicaid reimbursement and third-party reimbursement.

So we've tried to make this as comparable as possible. And as we go through each of these forms, you will get a chance to take a look at this and see what – or how these things work out and where we're going to go as we progress.

So, I'll turn it back to Emily right now to talk about methodology. And I'll be back to talk about the specific workbooks.

Emily Kinsella: Thanks, Gerry. So, as Gerry was saying, there's four steps to the cost analysis. So what we're going to start with right now is determining your family planning cost. That's step one. So it's collecting your cost data, allocating cost.

So the cost analysis is really driven by two main things, your expenses or your cost and your agency's utilization or how many clinical procedures and visits you do. This webinar is focusing on the first thing, your expenses or your cost. And we'll talk more about utilization in webinar two.

So, to complete the cost analysis as you would expect from that slide, you'll need your total family expenses on a cash or accrual basis for the cost analysis period. So this needs to be a one-year period. It could be a calendar year, it could be a fiscal year, it could be the Title X grant year which is might be June 30th to June 29th for some people. And it will include in kind of volunteer contributions. The utilization data will also need to be collected. And that's how many procedures and lab services are provided by the program for the same timeframe. As I said, we'll get more into the utilization data next time.

So, determining your family planning cost. Well, what you need to be able to do – what your agency must be able to do is to identify what costs or expenses are related to the provision of your family planning services. Well, if you're a family planning program and that's all you do, it's pretty easy. A hundred percent of what you do is related to family planning. What's a little bit trickier is if your program that's part of a larger agency and family planning is one of several programs you do. For example, maybe you're part of a primary care clinic or you also do immunizations or STDs or something like that. Well, it's a little bit trickier then.

So then what you have to do is figure out how to allocate some of your program expenses, overall program expenses will go to family planning while others will be connected to those other programs such as immunizations or something else. And you need to determine a method for appropriately allocating those expenses.

So I'm going to turn it over to Gerry to go a little bit more in depth about how to allocate those expenses.

Gerry Christie: Thanks, Emily. And some of you have heard me before talk about the allocation of expenses. And I think we jumped ahead one slide there – sorry. To allocate expenses, we need to allocate salaries, wages and fringe benefits. That's a big thing. And if you are part of a larger agency, you need to determine what percent or what part of your staff is involved in family planning. And that's how you're going to be able to parcel the cost for the services that you are providing.

And then you need – and by the way, salaries and wages are really big because we're talking about anywhere from 55 to sometimes 75 or 80 percent of the cost of a family planning program are staff related, the salaries, wages and fringe benefits. So that's a big deal for us to make sure that we know who is working in the family planning program, how much we need to charge of their salaries and fringes.

Then we are going to take a look at other direct expenses. Those things that the family planning program pays for, such things as clinical supplies and the drapes and gowns, and things that are used in terms of being able to provide our family planning services. And then we're going to look at indirect costs as well. So you may have an approved indirect cost rate or you might develop an administrative cost pool but there needs to be an allocation of those expenditures to the family planning program to ensure that you are picking up all the expenses that are related to the provision of services.

So the allocation of staff, as I mentioned, is a big thing. And the key is to allocate every person who has worked in the family planning program during the reporting period into one or more of the family planning programs whether they are working in the – in the clinic assisting the clinician or taking histories or doing blood pressures or preparing the room or entering the patient or exiting the patient. Anybody that is dealing with a family planning patient needs to have that time counted towards the family planning program.

And the best way to do this is through a time study. You can take a look at the where people are working and how much they're working in family planning. The ideal is to do a time study at least with a couple of different points during the year. Many programs will do an ongoing or perpetual time study and be able to pick up time that people are working in the – in the family planning program.

But the reality is that it's good to know where staff is working. Now, in this cost analysis, the time study is optional. You do not need to do a time study. You do not need to allocate people into specific cost centers. You can place them into the cost centers without doing a time study. But the time study can be useful in terms of breaking it down.

And we have included a Focused Cost Analysis time study for you to use. It's on the Community of Practice and you can pick it up from there. It looks like this. The – it has a number of different activities within family planning and calculates the family planning time as in – and as Emily pointed out, if somebody is working in an agency that has multiple programs, you can get the time for the other programs as well. This is – and also there are directions for using this, what would go in to each of these cost centers. So, you can use this if you choose to take a look at where staff is working in your family planning program.

It's also important to allocate other expenses to the family planning program. And the allocation concept is very important. You need to do the allocation on a consistent basis so that you're capturing the real cost that occur in your family planning program. There are any number of methodologies that can be used that will accurately represent the expenses. So you could use, for example, the percent of the total budget that is the family planning budget. So the amount that you're spending in family planning as a budget, as a percent of the total agency budget, could be a percent to use to allocate other expenses into family planning. Or you could use the percent of family planning patients or users, as we call them in family planning, as a percent of all other patients or users. Or you could use visits. You could use encounters.

A number of programs use the percent of FTEs, the fulltime equivalent staff in family planning as a percent of the total staff in the agency to allocate the other expenses to the – to the family planning program. And you can come up with other methodologies. Some programs will use square footage. So whatever methodology you come up with to allocate your expenses into family planning should be consistent. And that's really the key.

It doesn't have to be the same for every allocation that you make. For instance, your facility's allocation might be different than your personnel, your administrative personnel allocation. But you want to make sure you document it, write it down and you know what you did so that people that come behind you to do the cost analysis will know what you did and how you allocated these things.

Now, the other thing that's important are in-kind or staff volunteers. Remember if anybody volunteers in your agency or they're donated by some other agency, you should calculate out the fair market value of those individuals including what the fringe benefits would be so that you are calculating out the true cost of providing services. In addition, any other in-kind contributions that might come up such as administrational facilities, equipments, supplies, anything that is contributed to the – to the program as an in-kind contribution should be calculated into the cost of providing services.

So, we're at a point where we can pause and ask – have you asked some questions or have a little bit of discussion? And I'll give the ball back to Paul at this point, I guess.

Caitlin Hungate: And at this time, if you have questions, please press star one on your phone or chat in your questions via WebEx. And we are opening up a poll in the polling panel of your screen. So please take a minute and respond to the poll. But in the meantime, here is a question for Gerry and Emily. Could you explain further why we need to allocate in-kind contributions?

Gerry Christie: Yes, I can – I'll deal with that first. Certainly, in-kind contributions are an important part of providing our family planning services. If you are using a,

let's say, a nurse who retired from the health department. And she comes in and she's working at the front desk or she is assisting in providing some of the services in the – in the family planning clinic. That's a cost to you in that you would have to pay someone to do this if you didn't have the volunteer.

The same kind of thing with, let's say, the facilities that might be allocated to you by a county. If you're a health clinic and you are located in the county building or in a building that's rented by the county and you pay no rent. You need to take into account the amount that that would cost you if you had to go out and purchase that space, if you had to rent that space because that's part of doing business.

And if they stopped providing you with that service, that in-kind contribution, you would have to pay for it. So you've got an option. You can take a look at the things that you're getting at no cost or as a contribution and you can decide, "Gee, I can do without these. I can be leaner and meaner and perhaps have my staff work in a different way without the in-kind contributions." And, therefore, you should do without them. Or if you can't do without them, that's a cost to doing business, you need to include those costs.

Caitlin Hungate: Emily, did you have anything to add?

Emily Kinsella: No, I think Gerry covered it. Thanks, Gerry.

Caitlin Hungate: Great. Here is another question from the chat. We can count costs of in-kind even if it did not cost us anything – or can we count cost? In other words, can we charge the patient for the cost of volunteer time?

Gerry Christie: Yes, absolutely. Because if you didn't – again, to go back to my last point, if you didn't have the volunteer you would be paying someone to do that. So, the reality is you are reducing what it's costing you but in the long run, the volunteers may leave you without notice. In many instances, I live in Syracuse and during the summertime there's lots of people around here and they volunteer in the hospitals, so they volunteer in different places. But come fall or early winter, there's snowbirds and they're off to Florida, they're off to Arizona. And those volunteers are no longer available. So, the option

is to pay for somebody to do that. So, it's a cost of providing service. And, yes, you can take a look at the in-kind contribution.

And, again, I want to encourage you, you need to take a look at what it would cost to pay the fringe benefits for these folks as well because that's a cost of doing business.

Caitlin Hungate: Great. Operator, are there any questions in the phone queue?

Operator: You do have one question from (inaudible) of the Greater Northwest. Your line is now open.

Female: Yes, thank you. I have another question related to in-kind cost. I've seen values placed on certain Web sites, for example, independentsector.org and that's where I typically gone to look at how much we might be able to charge for volunteer time. I'm wondering if there are any other Web sites or places to go that are definitely approved or appreciated in terms of that costing.

Gerry Christie: I am not familiar with any other Web sites. What I have encouraged folks to do is to look at the cost of those particular services either in your own organization or in a similar organization in your community because each community pays differently for the kinds of services that you're going to get from a – from a volunteer or from someone who's been donated to you. Now in some states, there are in fact Web sites that state Department of Labor or some other division has put together to take a look at the average costs or the average salaries for certain positions.

But I think you are probably in the – in the best place to do it because in most instances, those folks that are coming in to volunteer are volunteering in a position or situation where you would have to pay for that. So you would take the average pay for that position and use that as the in-kind contribution.

Female: Great, thank you.

Gerry Christie: Sure.

Caitlin Hungate: And here's another question from the chat, Gerry. Should we include the HIV supplement to the program in determining costs and utilizations?

Gerry Christie: It depends what the HIV supplement is for. You know, we didn't clarify at the beginning of this session that this Focused Cost Analysis methodology does not deal with the cost of sending tests to outside reference labs. It does deal with in-house tests. So if you're doing HIV testing in your clinic, let's say, you're doing (OraQuick or OraSure), and you can – you can pick up the cost for that. You would – you would look at those costs.

Remember, we're looking at expenditures, not at income. So it depends what the supplement is asking you do to. And if the supplement is asking you to provide services within the realm of your core family planning program, that is – this is what you're going to be doing. Then yes, you would pick up those expenses and show them in terms of those in-house costs.

Operator: And there are no further telephone questions.

Gerry Christie: Thank you.

Caitlin Hungate: OK. At this time, we will continue the presentation and there will be more opportunity for questions.

Gerry Christie: OK. Caitlin, I think it comes back to me at this point.

Thank you. OK. So what we want to look at now is completing the cost report or the cost pool calculation. The whole process here is dealing with capturing our expenditures. And to capture the – to understand the cost of doing family planning, as I mentioned when we looked quickly at the workbook, there are two options. The first is called option A or the cost report. The cost report is used to take a look at all those allowable costs that you have made for your family planning program. Now, generally the cost report is going to be used if you do not have a complete report on hand documenting all of your family planning costs. So if you have to go through your agency cost and you have to allocate the amount for family planning, then that's probably the way for you to go is to use the cost report.

The cost pool calculation I used if your program has reports already existing that document the family planning – specific family planning cost for you. And Emily will go through that after I deal with the cost report piece. So if we take a look at the cost report, the cost center report is developed to help you identify those expenses that are associated with provision of family planning services. And the cost report, as you saw when we went through, looks like this. This is the Focused Cost Analysis. And as you can see, we have a number of lines to enter expenditures. We've broken this down into different headings or different categories. And I'll talk about those categories in a moment. But the important thing is to take a look at the column headings here initially.

There are two ways to complete this really. The first is to put in the total agency cost. So if you have cost for the executive director for the total agency, you could put that full amount in here and then you could determine how much went in to family planning. Now, there are some different headings here. And you can see that the – we can talk about direct family planning cost, we can talk about indirect family planning cost, or we can talk about in-kind contributions. So we separate those out. So, the first one is to use the total agency cost. You can simply use your total family planning cost here. So if you knew the amount that was paid to the executive director for his or her activities in the family planning program, you could put that amount in. And then that same amount would be split potentially into – it would be put into either direct or indirect cost or an in-kind contribution.

So we are going to suggest to you that you pick up the total cost and then allocate them out. Now, allocating these out means that when you're going to develop your fees, your rates for each service, you're going to reflect all of the expenses, the direct, the indirect, and the in-kind cost. And then we'll take a look at the sub categories and you can use the blank rows under the different categories to add cost from your agency to be sure that you're picking up all of the costs that are certain – are affiliated with family planning.

So direct cost. Those are the costs that are expended for the actual services or the actual activities that benefit the family planning program. These are the expenses associate with directly providing a procedure or service. And they

would be directly paid for by the family planning program. So it would include such groups as project staff, the staff that are assigned to the family planning clinic, the salaries, the wages, the fringe benefits. It could include consultants if you have per diem nurse practitioners or physician assistants or certified nurse midwives. Or you have consulting physicians or consulting pharmacists or any other types of consultants directly in the family planning program and you pay for their services directly. Those would be direct costs because they are associated with providing the service.

And then all the supplies that go into providing the service, speculum, otoscopes, ophthalmoscopes, those kinds of things that would be used. The table paper, the drapes, the gowns. Those are all direct costs, again, provided by the family planning program. Any publications or any literature that you use or any patient education material that you use in the – in the clinic setting to help the patient make decision about a contraceptive method or to help the patient make decisions about certain kinds of services that you find that they might need. Those would be direct costs as well.

Another example might be travel, paying your staff to travel from the home site to a clinic site that's somewhere out in a different location. I noticed the participants that we have involved in this are from a myriad of backgrounds. We have a lot of people that I recognized from large cities in California and some small towns in Nebraska and Kansas. And there's a – there's a real difference in terms of how much people have to travel but that's a direct cost for providing your services.

And we have to take into account the indirect costs as well. So, indirect costs are those costs that are spent that are going to benefit more than one project, the costs that are going to benefit family planning but maybe also FTI and maybe also immunization and maybe prenatal care or if you have (colposcopy) program that's separate from your family planning program. You need to allocate those indirect costs. And then there are – there's the cost in terms of some of the facilities that are involved that are going to benefit the whole program. So, you have utilities, your gas, your electric, your water. You have the rental of space, very often you pay rent but only a portion of that would be for family planning so that would be an indirect cost.

Administrative staff may be an indirect cost for family planning. Legal or audit activities, your financial activities, equipment rental, those kinds of things are going to be part of the indirect costs.

And then let me talk also about in-kind expenses. Because, again, we have to be sure that we're going to include the value of volunteers, of donated goods and donated services. So they may be provided by some other entity. Again, if you're a local health unit, the county, the community in which you have your clinic maybe donating space. So they maybe donating the utilities in the space. So, those all become important in terms of understanding how to develop these expenses. So I want to encourage you again to include all the expenses you possibly can because it's important for you to know that these expenses are in fact being calculated and being picked up for your program.

So, let's go back to the Focused Cost Analysis for a minute. And let's take a look at the cost report. Now, there's a couple of things that you have to keep in mind with the cost report. The first is notice the agency name and the timeframe for the report. We encourage you to put in the agency name so that if you are sharing this, if you have questions and you want to share this with us and you're going to send us a copy of your workbook, we'll know who you are. I can't tell you how many times that people will take like the heading Focused Cost Analysis unlocked 2012 and then save all their work to Focused Cost Analysis unlocked 2012 and I don't know who they are. So, if you put your agency name in here and put in the timeframe for the report. Remember, Emily said that you really need to be looking at a year to gather this information.

I've seen cost analysis done for six months period or a shorter period but a year. But the reality is there are things that happened at different points in time during the year. At the close of a – of a budget year, you may be rushing to purchase certain things and you're showing those costs when in fact they may be spread out into a subsequent year. So, you want to make sure that you're using a full year's worth of information on this. So what's the timeframe? It can be a calendar year, a fiscal year, a program year, a budget year, whatever it might be you want to show this up here. So those are two

areas are important in terms of making sure that you are giving appropriate information.

Now, I want to show you that there are a number of headings here. The first one is administrative. And this generally is the general administrative activities of the program. But it also takes into account those things that might be a part of your program. And it's going to make sure that we allocate some of the costs out into the different centers either they're direct family planning cost or indirect family planning cost. So we could – we could suggest that we have an administrator or a COO who makes $90,000 a year. But that's an allocated indirect cost. We don't know how much is going to come to this person. So we've calculated that he – this person gives five percent of their time to family planning. And that five percent time would come out to $4,500. And I would put that as an indirect cost. Family planning is not paying that directly. But there's a – there's a portion that goes to an administrative cost pool from family planning so it could be that amount.

And then let's say you have a medical director. And the medical director for the agency gets $52,000 a year. And some of that is going to be directly paid by family planning. Let's say that family planning pays $10,000. They've been billed for $10,000 for the medical director's services in the family planning program. But in addition, the agency calculates that the medical director also provides additional time so that maybe an in-kind contribution from the agency of $3,000 because they just picked up that amount. So, you need to calculate this out. You're going to take a look at where these costs are going to come from.

And this is how you're going to fill this in. So you'll notice here that we have legal expenses, public relations expenses, the fiscal support, the finance director, staff travel, telephone is up here, postage, a whole host of items. But, again, we have added a number of lines. So if you find something that you pay for that's not in here or any place else – let's say you pay for licensing and – licensing and membership. Sorry, I'm just going to do it license and membership. And let's say that your amount of licensing and membership for family planning is $3,288. And that's a direct cost so we would put it in to $3,288.

So here we have an example of being able to add lines in. So you could add such things – maybe you have bank charges that are associated with your billing for clients, the bank cards that you run through the machine at the clinic which is a legitimate expense. It's part of a billing. It's part of the administration. So you could have bank charges in here. And you could also have, let's say, some allocations. Let's say you have a big IT department. And you want to allocate a part of IT to family planning. Well, let's say, your IT 220 – $22,650 for the total amount. And that's going to be an indirect cost to family planning, $22,650. So you can add these kinds of things in here if you don't find them as you go down through the cost report.

So then you'll get to a total of administrative cost. And that's going to be added in to your total down below. And then we have patient transportation and some of you might have – might provide patient transportation. You have a van, you have a driver. You may buy bus tokens for some of your clients to be able to get in to services. You may pay for taxis for certain things. You would put patient transportation in here.

And then we go to medical. And this is looking at the physicians so how much are you paying for physicians. And let's say you have some OB/GYNs at the hospital – that work at the hospital. They're willing to see some of your clients that have certain kinds of serious problems. They have no other way to go and get care. And the value for that last year was $12,000 – oops, sorry – $12,000. And – I mean, I know all of you have this relationship with the hospital and your community, right? They are always willing to see your patients. I know but play with me here for a little while, OK?

So, the total agency cost is $12,000. We would put this over as an in-kind contribution from the hospital. And you'd put a note in here, "Hospital provides backup services." So be sure to use these notes section as well. It helps to know what you have done. First of all, it's going to be important when you do this again, if you do it in a subsequent year. Secondly, it's going to be important when you show it to whoever has to look at it to approve it if you're not the final approver.

Thirdly, it's going to be important when somebody next year has to do it and you're not around to tell them what you did. They're going to at least have your notes on this. And that's one of the problems, I think, we find very often with cost analysis. Somebody gets trained and someone knows what's going on and then they leave and somebody new comes in. And it's a – it's something to start all over again. So, it's important to look at what you were doing and why you did it.

And you'll see down here also, there's room for other nurse practitioners and nurse midwives and physicians' assistants, licensed nurses, and medical supplies but not lab or pharmacy. And that's important. The medical supplies but not lab or pharmacy because you're going to put the in-house labs supplies in the next section. And pharmacy, we're not calculating the cost of pharmacy in this Focused Cost Analysis. We have some suggestions for you to how you can do that and what you might want to do. And this is all spelled out in the manual. Again, I encourage you strongly to take a look at that.

So, you can add in, of course, any kind of additional things. So remember, I talked about the volunteer nurse so you could put in volunteer NP – or I'm sorry, let's call it volunteer nurse here. And that the value for her with her fringe benefits now is 14,612. She worked one day a week or one and a half days a week. And this is an in-kind contribution so we would have that spelled out here. Now, I mentioned that this would be the volunteer nurse and I would put in probably with FB here because you're not going to be able to pars out or know how much to put into the various health and welfare cost down towards the bottom.

The next section is laboratory. And you'll notice the laboratory section is broken into two sections. One is for in-house lab expenses. And we're going to calculate the cost of providing those. Remember, providing a lab test is not just what you paid for the test, if it's an (OraQuick or an OraSure) hemoglobin or Hemocue or whatever it might be, there's also staff that's involved in this and whole host of other costs. So we want to – we want to pars those out. We want to make sure we have the in-house expenses. So, it says technicians but it doesn't mean you have to have a lab tech. It could be you have someone

who is working in the lab, a certified medical assistant, an LPN, another staff who's been trained to do lab works. So, you would have the personnel here.

And then lab supplies for onsite tests, not for pregnancy test or HIV test because we have a separate places down here to take a look at that. And then clear licensing fees because that's for you to do your in-house labs so that's part of the in-house expense. There's a couple of lines to add other kinds of supplies or whatever else you might have. And then there's the reference lab cost. So, how much did you spend for technicians to draw specimens to send out to outside reference labs or to gather specimens or to package them up?

How much did you pay for Pap smears including thin preps? How much did you pay for all other reference tests at reference lab tests? And then any other expense that would go into outside lab expenses. So we're going to separate those out. The in-house lab expenses are going to get calculated in and get calculated in our cost for our clinical. The reference lab, you're going to have to calculate out what you should charge for those based on what you're paying and what the staff that's involved.

Next section is pharmacy. And notice this is optional, for information only. I think that if you want to calculate out what your pharmacy costs are, you should take a look at this because it deals with purchasing, the storing, the inventory, the dispensing or distributing of contraceptives and other medications. This is for your information. And notice here, it should be based – the utilization of your pharmaceutical should be based on utilization, not based on the cost that you paid to the vendors. So you should have assistant to calculate out how much you dispensed during the year of these different pharmaceuticals. And there's room for other pharmaceuticals if you want to specify those as well. These do not get calculated in to the clinical cost. These are separate cost.

Then there are other health services. The other health services are associated with health education or outreach or some kinds of specialized counseling. Your medical records could be included in here. But you'll notice also down here in this – in this section, there are some cross-hatched sales here. And that's means that these expenses are unallowable in terms of the provision of

services in your clinic. Your outreach workers unless they are working in the clinic, and you can show that somewhere else down below, are not something that you're going to charge to your payers – your rate payers. The community services going out and doing things in the community, not something you're going to charge to the rate payers. Fundraising, resource, these things are not going to be charged to your rate payers if your individual clients or your third-party payers including Medicaid.

The one thing that's in here that will be, in addition to the medical records and family planning education if they're working in clinic, would be malpractice insurance. But you can – if you have other allowable costs, you can add them in.

The next section is employee health and welfare. And this really takes a look at all of those other expenses, your FICA, your workers' comp. Notice, you don't have to attach these to the individual employees, you just got the bottom line for the year in terms of what you paid. And if you are paying something else that's a – that's compensation, you can add that in down here in the – at the bottom.

And then is your facility cost, the rent – and, again, rent you might be paying $13,000 for a clinic and you could be paying that. It would be a direct cost or it could be contributed to you by the county and it could be an indirect cost. So you really need to know where that's coming from and what the value of that service is.

And depreciation, buildings and fixtures, medical equipment, other equipment, vehicle insurance, here's your utilities, gas, electric, water, and then any other allowable family planning expense you would put in here. What this is going to do is bring you down to a bottom line of total medical cost. And let me jump ahead to one that we've already filled in so you can see how this might work for a program. So the executive director, CEO, was paid 50 percent time from the family planning budget. So of $58,000, we paid $29,000 and then the five percent for some of these folks. And as you can see, as we go down through here, costs have been added in.

I wanted to show you one other option down here. If you don't have all of the breakdown for your clinical staff and how much your nurse practitioners made and how much your nurses made, if you simply have a medical payroll, you don't have to put them in to these specific categories. You could use the heading medical payroll and put in, you know, $315,812 as your total agency cost. So, you can do whatever you need to here in terms of filling these things out. So we have our in-house labs, our labs center, reference labs. This one filled in information about the contraceptives and included, a payment to outside physicians to put in IUDs or Nexplanons because the program wasn't – wasn't doing that.

So you'll see that there's a whole host of things that bring us down to a bottom line. The total program for our medical cost was $822,653. Also, we had outside lab costs of $136,207. And our pharmaceutical costs of $119,639. This is useful information for you but this is the important number. This is going to go to our clinical. And you're going to be able to then calculate out the cost of providing services including your in-house labs based on this.

So, that gives you a quick overview of this. And what I'm going to do now is toss this back to Emily and allow her to talk about the cost pool calculation. So, Emily, if you're ready.

Emily Kinsella: Yes. Thank you, Gerry. So, the cost pool calculation is a second option. So it's designed not necessarily that you would hopefully not do both the cost report and the cost pool calculation. So I'll go in to a little bit in a minute about who the cost pool calculation might be the best fit for. First of all, I just want to acknowledge, Gerry did it a little bit earlier, that this cost pool calculation is really based on (Richard Tennessee's) methodology for cost analysis.

(Rich) was a financial consultant who did a lot of training especially (inaudible) cost analysis training for us in Colorado. And he – we're used to use his methodology. And he retired and he gave us permission to continue his methodology. So this cost pool calculation is really based on (Richard's) methodology. And I have just taken it over the years and made some

modifications and changes and some done training from it. So I just wanted to give (Rich) his due.

So, going in to the cost pool calculation. So this tab, this option B tab is used if programs have complete cost information already for their family planning program. Often this has been collected for other purposes. For example, reporting expenses to a grantee or a departmental report to a large entity. Whoa, sorry, Friday. So an example in Colorado, our delegate agencies complete something called an expenditure revenue report. They do it every six months and they already breakdown their family planning expenses from that report. And something we have to do to help with compiled table 14 (inaudible). So other states or other agencies might already have a report like that. So this option assumes you might have a report like that we're you've already compiled some of the information that Gerry talked about.

So, I am going to go into this a little bit more. This is what it looks like. I'm actually going to share my screen for just a second. Sorry (inaudible).

Oh and I've lost it.

Ooh, sorry, it hid from me.

All right. So, this is what it looks like. As Gerry talked about, you would want to put your agency name here – whatever that might be. And then you would want to put your timeframe for your cost so that you know later what time period you use. You want to make sure your utilization data is the same.

So, what you do here is you might have your reports where you already know what your family planning expenses for the year. So you kind of – kind of a backwards, you know, like Gerry said. You might say, "Oh, well I already know our expenses were 1,196,299 for family planning." And just to be clear, in this workbook, yellow cells are the cells that you're supposed to add information into. Gray and green cells tend to be cells that will calculate for you. So, as you can see, this was added at the top, the calculations happened here.

Well, the next that we have to do is back out the things that are not clinical (inaudible), the things that shouldn't be charged to our clients in their visits, in their procedures, in their offices visits or their in-house lab. So, the first category is fundraising or lobbying. So, let's say, you know, we did $8,000 to fund our fundraising event. That's something we should charge to our clients.

The next is restricted expenses. That might be a grant or some other funding you got from a source for a specific purpose, not related to your family planning. So you might want to take that outside. I don't know, someone gave you funding to buy an exam table and you put that there. And there's two ways to think about that, you know, you might think of it, "Well, that's kind of like an in-kind cost that Gerry talked about." But if it was not really related to your family funding, you take that out there.

Then, on allowable expenses that Gerry talked a little bit more about, this is construction, board expenses, retreats and parties, things like that that you wouldn't want to charge your grant. So, let's say you had quite a bit there. So as you can see, as I'm doing this, the total reductions is summing here in total reductions. And then it's subtracting from the total amount I put at the top.

So, I'm going to jump to the completed one so you don't have to watch me typing. There's some instructions here and then there is instructions in the manual and what are included in these things. So you want to back out on allowable expenses. All righty. I have you back out referral visits and procedures, like, there are two ways to do it either keeping those visits. So let's say you referred someone to another provider to do the IUD insertion because maybe your providers just didn't know how to do it. You know, we have clinics like that where they're not trained to do Implanon so they have agreement with the local OB/GYN to do their Implanon insertions. And the OB/GYN charges $100 for Implanon insertions.

To me, they know the cost. The cost of that is $100. So, you could take that out here and then not count those Implanon insertions in your procedures later or you could leave them in and then count procedures. You just have to be consistent on both the cost and the procedures.

Other expenses not to be charged to patients and third-parties. This is let allot what Gerry talked about. This is your cost for community education, outreach, research, that kind of things. (Inaudible) should pay for. But what you're doing is putting those things that you need to back out of your total expenses here. So, for us, not it's a 126,866 reducing at doing the math for you, so kind.

So the next thing we need to do is back out the things that we charge directly to client. So what we're trying to figure out is how much should I charge for IUD insertion? How much should I charge for pregnancy test? How much should I charge for, you know, 99214 (NM) codes?

So the things that we need to back out are, first, contraceptives because the contraceptive is not included in that IUD insertion visits. It's not included in the 99214. So, you will – you would charge it for the cost of the IUD. You would charge it for their pills. You would charge it for (inaudible). So want we need to back out is the cost of those contraceptives which we're doing here and other medications we might give them which I'm believing on right now. But, let's say, yeast infection medication or Azithromycin or some things like that.

Well, we're also – if you're doing itemized billing, you're going to bill it separately from Pap smear. And it's not going to be bundles in to the charge. So this is the non-bundling which really makes it easier to figure out your cost as specific services. So, you would take out the cost of your Pap smears because if a client came in for an annual exam, you charge them for the visit, you charge them for the Paps, you charge for their method. So we're taking the (inaudible) out as well.

And then any other labs outside labs so reference labs like committee in gonorrhea or if you send an HIV test out or something like that. This is not inside so if this was a pregnancy test, you date it while you were there or some adequate – that kind of thing you would leave in. You won't have to include if there's an outside lab. So, again, those are summed here and subtracted and to get you your final total in that family planning clinical expenses that we're going to want to distribute into our charges to client.

So this is very close to what Gerry – his results were which I've made it matched perfectly but it's pretty hard because they are two different methodologies. And you wouldn't necessarily be doing both.

So that's it for the cost pool calculation. Just like Gerry said, the key number here is that 820 and 752, the final number at the bottom. So I am going to hand it back to (Tor) to get in to questions – back in to questions.

Caitlin Hungate: Great. And once again, if you have any questions, please press star one on your telephone or chat in your questions to everyone. We have a few questions that we're not asked in the previous Q&A. And so here are a few questions from the chat for OPA staff. We have been told by Title X in California that we should not use the percentage of patients according to Title X rules. Is that not true?

(Sue Moskosky): Hi, this is (Sue Moskosky) from the Office of Population Affairs. I'm not sure what the question is. That doesn't – that question doesn't make any sense to me. So, maybe the – request the questionnaire could clarify a little bit further because it's not clear what's that mean.

Caitlin Hungate: OK, great. So whoever asked that question, will you please clarify your question. But do we have another question that came in from the chat in the meantime?

(Sue Moskosky): OK.

Caitlin Hungate: Is the time study part of the requirement for cost analysis for Title X?

(Sue Moskosky): The time study is actually required – the time and effort reporting is required not necessarily – we don't have – and it's not a Title X requirement. I mean, in Title X, the requirement is that people need to have a methodology for how they determined what the cost – how they determined what their cost are. So we don't get down to the point of, you know, how you do it. It's just that if you look at the regulations, there's a requirement that there need to be a methodology for determining how cost are made or how the cost are determined for services. It has to be a reasonable methodology for doing that.

But Title X is not really the entity that goes into detail in terms of how those are determined or what all needs to go into the calculations.

So you can look more and feels like grants administration, manuals and those grant policy statements and those kinds of documents that are the ones that give more specificity. But there is – there are requirements for both public and private nonprofit grantees in terms of time and effort reporting. It's not related to Title X but just related to your being a federal grantee.

And, Gerry, I don't know whether you want to jump in there too. Because for certain types of grantees – and please forgive me, for one of the types of grantees doing the time studies is actually accessible. And for – I can't remember if it's the state grantee that (inaudible) for profit and for the other one, you actually have to do time and effort reporting where you actually document your time spent on the grant activities, on the different activities. If you have multiples sources of funds coming in to your agency, for instance, some health departments to have folks that were part of the time on a week program, part of the time on an STD program, part of the time with the family planning programs that they actually need to document their hours and spend each day in each activity.

Gerry Christie: Right. You're right, (Sue). The governmental agencies can do a time study. They can even do a product moment study where not for profits are supposed to maintain the accurate records of time and effort. So it's a bit more précised enough for profits.

But you're right also, it doesn't apply to the cost analysis piece. The time study for the cost analysis is just an optional kind of thing to put together and know where your staff is working.

(Sue): Right. Right.

Caitlin Hungate: OK, great. Thank you very much. And here's a few more questions from chat. Don't in-kind contributions also affect potential audit cost? And this is for Gerry and Emily.

Gerry Christie: I do not think that they affect audit cost. Now, within in-kind contributions, it's – it's something that you have to maintain and key – maintain a record of, keep track of so that the auditors should and most audits will talk about the amount of in-kind contribution that the agency has received whether it be on a volunteer basis or donation or contribution from some other agency or from the larger agency to a specific sub-program within the agency.

Caitlin Hungate: Great. And here is another question, Gerry. Are we able to allocate volunteer board member time as a cost and calculate the fringe cost also?

Gerry Christie: No. Board members do not have anything to do with the delivery of the services, the clinical services. Now, you need to have a board. There's lots of things that agencies have to have that don't go in to the core piece of providing clinical services. So a board is essential. They need to take a look at the piece you've established to make sure you're operating according to the rules and regulations and do all the good things that boards do. But they are not a cost that's legitimate to go into what you will establish as fees for service.

There are other things like this. I mean, you're a family planning program. You do a lot of education activities. You have people go out into the community, they go to the schools. And this is a valuable tool for family planning and to raise awareness of the family planning program. But it's not a chargeable item to bill. Picture somebody coming in to the clinic receiving an annual exam and leaving and the front desk person says, "Well, your charges for the day are $125 but, you know, we do a wonderful job out in the community with talking to schools and going into different agencies. And to support that work, we're going to add $15 on to your bill."

Now, how would the client feel about that the same way? An insurance company would feel about it the same say you would. No one would expect that to be added on to the bill. So there were some things that are not going to go in to the cost analysis. And that's why, as Emily pointed out, there are things you back out from those expenses. And when I pointed through the cost report, there are things that are unallowable that you're going to back out from your family planning expenses. It doesn't mean that you're not a good

family planning program. It means that we're trying to focus in on what your charges are going to be for the services that you're going to provide.

Caitlin Hungate: Great. And, Gerry, here's another question from the chat. Should we include indirect costs at the agency's negotiated rates even if it exceeds the rate approved in the grant? Can this serve as proxy for other costs?

Gerry Christie: That's an interesting question. And that's sort of a special area. But the indirect costs that are associated with the provision of service are obviously part of the cost that go into providing the care in the clinic. So a portion of those should be in there. I would not look necessarily at the negotiated rate. I would like at the amount that is allocated or allocable to the family planning activities. And those family activities that, again, go into those core services. So this isn't a place to vamp up the price of the service you're going to provide. It's something that you have to take a look at. It's – it's – it goes back almost to the in-kind contributions.

There are some in-kind contributions and people will look and they'll say, "Oh, my God, my costs are way too high and (inaudible) in-kind contributions." Well, you know, maybe you don't need to show those, maybe you shouldn't have so many in-kind contributions. And the same thing with the indirect cost, you need to be realistic about the allocation formula and the percent that is going to be allocated into the family planning program for the delivery of these services.

Caitlin Hungate: Great. Operator, are there any questions in the phone queue?

Operator: There is one question from a participant whose information was not captured. If you queued up for a question, please state your first – your organization. Your line is now open.

(Glen Conerty): Hello, this is (Glen) from Imperial Beach Community Clinic.

Gerry Christie: Hi, (Glen).

(Glen Conerty): Hi, Gerry. You'd said at the very beginning that we can use percentage of family planning. As far as for an agency, we can use FTEs, percentage of

patients, just use consistency. My question, I guess, mainly goes maybe to the OPA because here in California – and what I did is back in December when I did my final report to Title X or California Family Health Council, I used to do percentage of patients.

And my question would be then if you're saying that we can use it, they prefer – and I don't know if it's their preference but I had to do back and do my reporting differently because they did not – they wanted more like a time and effort or an FTE based instead of using percentage of patient. And so I'm just wondering if that is correct or if that's true or is that just their preference that they're saying for us to use?

Because I – you know, if I can use my percentage of patients, that might be easier but then if they're – if I'm following that through to my reporting and everything, then it's not going to consistent.

Gerry Christie: They're not going to tie. (Sue), do you want to jump in on that or you want me to...

(Sue Moskosky): I mean, I'll start or you may want to jump in. So, are you the person that have posted the question before?

(Glen Conerty): Yes.

(Sue Moskosky): OK. So, there's not a specific Title X requirement in terms of how it's done. So it sounds to me like this is more of a grantee preference in terms of...

(Glen Conerty): OK.

(Sue Moskosky): ...how they want you to report. But it is certainly not a Title X requirement.

(Glen Conerty): So then I can argue with them.

Gerry Christie: You could.

(Sue Moskosky): Feel free. If this is a requirement that they've set for all of the sub-recipients that are under their (Fairview) and that they want to treat everyone in a

consistent manner. So, you know, that's – it certainly is something that, you know – it's definitely not coming...

(Glen Conerty): OPA.

(Sue Moskosky): ...(inaudible).

(Glen Conerty): OK. OK. All right, great. Well, thanks for the information. I appreciate it.

Caitlin Hungate: Great. And here is one more question, Are contraceptives calculated at the fee we are charging patients? Or should we use the acquisition cost?

Emily Kinsella: Oh, that's for me. So – well and probably for Gerry as well. For the – for the cost pool calculation – and, Gerry, you can stick to the cost pool report – it should be for actual – what you're putting or pulling out, I guess, is your actual cost in what you spent to buy contraceptives, what the actual charge was including whatever the shipping and handling might have been. But that's what you're backing out. You're not backing it out based on what you charge clients. You're backing it out based on what you actually pay. Because you're taking all your costs on everything you spent for family planning and taking that out, OK, but this is what we spent on contraceptives.

Gerry, do you want to add anything there?

Gerry Christie: Yes. I would just say the cost report would be a little different and remember it's big red optional because we're not dealing with the cost of pharmaceuticals. But if you calculate it out to the cost report, it's not backing things out but adding them back – adding them in. And in that instance, it would be based on utilization, what was the value of the pharmaceuticals that you have dispensed. So that's a little different between the cost pool calculation and the cost report. I hope that's clear.

Caitlin Hungate: Great. Now, we will turn it back over to our presenters. If we did not get to your question, please check the Community of Practice Web site where we will post the questions and Gerry and Emily's answers from – in the forum.

Emily Kinsella: OK. I am going to go – this is Emily again – go in to the homework. So we wanted to make this webinar really interactive where you guys actually get a chance to practice what we have talked about in between. So, based on what we've talked about to gather your agency's family planning fiscal date and to complete either the cost report or the cost pool calculation, whichever field is the most appropriate for your agency in the Focused Cost Analysis Workbook.

So as I said, the workbook is posted on the Community of Practice Web site which – there has been many, many links to how to access that. You have to get a login and then you'll be able to access it. You'll be able to access the workbook, the manual, there's a checklist for what sorts of cost information to gather. There is a discussion board there where you can ask your questions. You guys have much great questions and I know we didn't get to all of them so I apologize.

And as you're going through, try the follow up we had and plug it in to the workbook. Be sure to allocate your expenses to family planning versus other parts of your agency, other programs. And make sure you have a methodology for how you're allocating those costs.

So I'm going to turn it back to Caitlin.

Caitlin Hungate: Great. I would like to take a moment to remind all participants to connect with the Communities of Practice site to access all the supporting documents and homework activities as well as to interact with your peers and ask questions of Emily and Gerry.

We look forward to seeing...

Emily Kinsella: It's Emily.

Caitlin Hungate: We look forward to seeing you at our next webinar, "All About Relative Value Units" on July 10th at 2:00 p.m. Eastern Standard Time where we will collect and allocate utilization data using the workbook.

At this time, we have opened up a poll in the polling panel on the right of your screen. Please take a moment to answer this quick – this quick question.

Thank you for your participation in today's webinar. Thank you to our presenters, Gerry Christie and Emily Kinsella, for sharing their expertise and experience.

As a reminder, webinar materials will be posted on the National Training Center's Web site, www.fpntc.org within a few weeks. Don't forget to access all the supporting documents and homework activities on the CoP site.

We wanted to announce an upcoming webinar series offered by the National Training Center for Management and Systems Improvement, "Revenue Cycle Management: The Steps Title X Agencies Must Take to Get Paid." The first webinar is on Wednesday, July 24th and C&E credits are being offered for each webinar. For more information, visit the National Training Center Web site.

Thank you and have a wonderful day.

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