



Local Funds Tracking System (LoFTS)

User Guide: Funding Source Statement

**Texas Health and Human Services
Provider Finance Department
Local Funds Monitoring**

October 2023 Reporting



TEXAS
Health and Human
Services

Table of Contents

List of Acronyms	ii
Purpose.....	1
Assistance	1
Introduction.....	2
Required Documents and Information	2
General Tips	3
Navigating Pages	3
System Time Out.....	3
Delete or Edit an Uploaded Document	3
Attestation.....	5
FSS Instructions	6
LoFTS Base Data Landing Page	6
Funding Source Statement.....	7
Key Points	7
Funding Source Statement Details.....	8
Examples of two types of LGEs	9
What are the sources of funds available to the LGE?.....	9
✓ Please check all that apply	9
Funds received by the LGE from the State of Texas	10
Funds received by the LGE from the Federal Government	10
Funds received by the LGE from another LGE	10
Funds generated directly by the LGE	11
Attestation.....	18
Budget and Bank Documents	19
Budget.....	19
Bank Documents	19
In-depth Review	20
Bank statement detail requirements.....	20
Attestation.....	21
Certification	22
Confirmation	23
Addendum A: Budget Examples	25

List of Acronyms

CFR	Code of Federal Regulations
CHIRP	Comprehensive Hospital Increase Reimbursement Program
CHOW	Change of Ownership
CMS	The Centers for Medicare and Medicaid Services
CPE	Certified Public Expenditure
DPP	Directed Payment Program
DPP BHS	Directed Payment Program for Behavioral Health Service
DSH	Disproportionate Share Hospital
DSRIP	Delivery System Reform Incentive Payments
FFY	Federal Fiscal Year
GME	Graduate Medical Education
HARP	Hospital Augmented Reimbursement Program
HHS	U.S. Health and Human Services
HHSC	Texas Health and Human Services Commission
IGT	Intergovernmental Transfer
LEA	Local Education Agencies (Included under LGE)
LFM	Local Funds Monitoring
LGE	Local Governmental Entity (Includes entities historically categorized as Local Education Agencies / LEAs)
LoFTS	Local Funds Tracking System
LPPF	Local Provider Participation Fund
NAIP	Network Access Improvement Program
NPR	Net Patient Revenue
PHP-CCP	Public Health Provider-Charity Care Program
PFD	Provider Finance Department
QIPP	Quality Incentive Payment Program
RAPPS	Rural Access to Primary and Preventive Services
SDA	Service Delivery Area
SHARS	School Health and Related Services
TAC	Texas Administrative Code
TIPPS	Texas Incentives for Physicians and Professional Services
UC	Uncompensated Care (Includes Hospital, Dental, Ambulance, and Physician Groups)

Purpose

This document provides **an overview of the Funding Source Statement** for LoFTS. HHSC, through LFM, collects information regarding revenue sources available to your LGE. This includes **revenue from ALL available sources**, regardless of whether that revenue source is used to fund a specific program. This reporting is required to ensure that HHSC has a complete understanding of the funding sources available to LGEs in the Medicaid program. You will be asked to list the type and amount of each revenue source, then asked to upload budget and bank statement documentation to support those amounts. Your LGE will be asked to upload additional program-specific documentation in Modules 1-4, as applicable to your LGE.

Revenue information allows HHSC to accomplish its oversight obligations as the state Medicaid agency. It provides the foundation for HHSC's ongoing efforts to defend every LGE's ability to provide public funds to support these vital Medicaid payment programs. Local funds rules and general information about non-federal share funding can be found in the following locations:

- ▶ State regulations on required reporting in [Title 1 Texas Administrative Code 355, Subchapter L, Local Funds Monitoring](#).
- ▶ Federal and state laws governing allowable local funding used to support the Medicaid program under the Resources section on the [LFM website](#).
- ▶ General information for [Medicaid Supplemental Payment and Directed Payment Programs](#).
- ▶ Program-specific information through the various divisions of HHSC's [PFD website](#).

This document is divided into two sections: Introduction and Funding Source Statement Instructions.

For instructions on registering for and logging into LoFTS, refer to the **Local Funds Tracking System User Guide: Registration, Login, & Module Determination** linked on the [LFM website](#).

Assistance

For assistance regarding LoFTS user guides, please contact LFM at PFD_LFM@hhs.texas.gov or (737) 867-7877.

Introduction

Required Documents and Information

We recommend that you have these documents and information prepared and available before beginning the FSS:

- ▶ **A list of Revenue Sources and available funds:**
 - If listing patient revenue, you will need the amount of patient revenue and the payor mix (percentage earned through each source).
 - The totals listed should match the total amounts deposited into the LGE's bank account:
 - For example: If you list \$10,000 of Commercial Insurance payments, you should have bank statements showing \$10,000 of Commercial Insurance deposits.
- ▶ **Budget Documents** - A summary of the revenues contained in your LGE's adopted budget for the reporting period: **FFY 2023 October 1, 2022 – September 30, 2023:**
 - Include ALL available funding sources not just revenue utilized for IGTs.
 - If your LGE operates on a different budget fiscal year, you may need to provide documents from multiple years to cover the FFY timeframe.
- ▶ **Bank Documents** - LGEs that administer an LPPF will be required to upload LPPF account bank statements within the Module 1 reporting, rather than in the funding source statement:
 - **Note for all LGEs:** If your LGE is selected for an in-depth review (either through a risk determination or random selection), you will be required to provide bank statement(s) for every LGE account that accepts deposits from all available **revenue sources**. In addition, we will ask the IGT transfers to HHSC be identified and for which supplemental program the funds support. We opted to leave this requirement as optional for this stage of reporting, as only LGEs chosen through risk assessment or by random sample will be required to undergo this level of review.

General Tips

FSS Instructions are included following the General Tips.

Navigating Pages

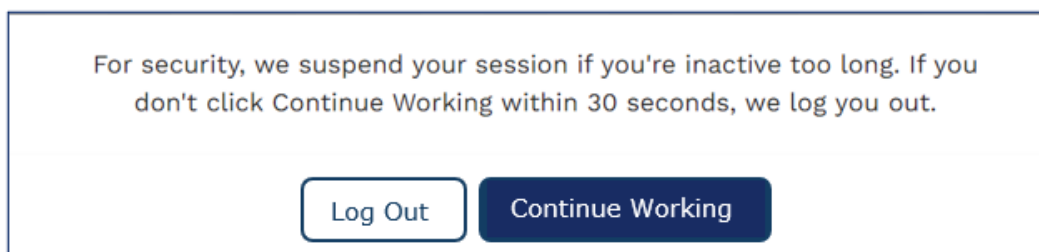
For all pages, **DO NOT use the back arrow.** Use the **Home** button or the selections available on the top right side of the page.



If you need to save and come back later, click the **Save and Continue** button. Clicking **Save and Continue** will take you to the next page, but you can navigate to a previous page by using the page selections on the right side of your screen. **If you leave the session without saving, information will be lost.**

System Time Out

The LoFTS system will time out after 30 minutes of inactivity. A popup will appear asking if you want to continue working. You will be logged out if you do not click **Continue Working** within 30 seconds.

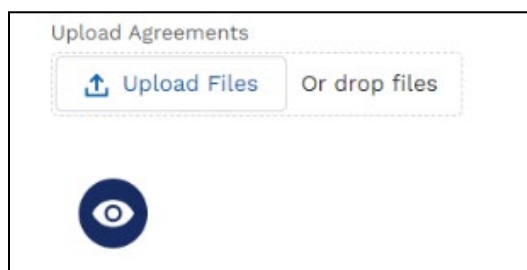


Delete or Edit an Uploaded Document

Uploaded documents can be deleted up until the module is submitted. Once the module is submitted, you must contact PFD_LFM@hhs.texas.gov to inform LFM of any needed changes.

To delete a document:

- ▶ Click on the **eye icon** to see a list of uploaded documents.

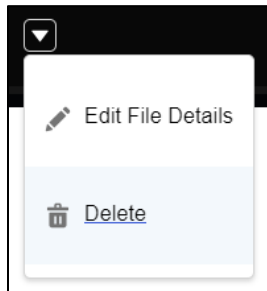


- ▶ Open the document you want to delete by clicking on the document title.

Uploaded Documents			
TITLE	FILE TYPE	CREATED BY	CREATED DATE
Unique County Hospital District Document	PDF	Shanon Keogh	Sep 13, 2023

[Cancel](#)

- ▶ A preview will open to give options to:
 - Download,
 - View File Details,
 - Upload a new version; or
 - Use the dropdown arrow to either **Edit File Details** or **Delete** the file.



Attestation

On every page: The **Data Certifier must attest to the validity of data** and click the attestation check box.

Please note: Data Entry Preparers can fill out all sections but will not see a Page XX Attested selection.

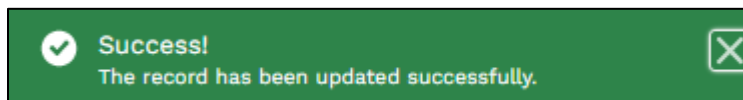


Page 1 Attested

Save & Continue

Reminder: You must click **Save & Continue** on every page. If you leave the page without saving, the changes will be lost.

Once the **Save & Continue** button is clicked, the following message will appear at the top of the page:



FSS Instructions

LoFTS Base Data Landing Page

Click **View** next to the LGE you want to work on:

- ▶ If you registered for more than one LGE, you would come back to this page each time you need to work on a different entity.

Government Entity Account Name	
Unique County Hospital District	View
Best City Fire Department	View

Clicking **View** will take you to a new page:

- ▶ The questions from registration will appear on the left with the answer from you LGE.
- ▶ The required modules, based on responses from registration, will appear on the right.
- ▶ You may do these modules in any order.
- ▶ Click on the **Funding Source Statement** to continue this section.

Government Entity Account Name

Unique County Hospital District

1. Type of local funds:

Question from registration → a. How does your LGE submit eligible public funds to support Medicaid payments to providers?
LGE's answer from registration → Intergovernmental Transfer (IGT) only

b. Does your LGE transfer eligible public funds **from an LPPF account?**
No, our LGE does not administer an LPPF

c. Does your LGE transfer eligible public funds that are NOT from an LPPF account?
Yes

d. Does your LGE transfer eligible public funds to support hospital providers, non-hospital providers, or both?
Both Hospital and Non-Hospital Providers

Based on your responses below, the following module(s) must be completed:

[Funding Source Statement](#)

[Module 2](#)

[Module 3](#)

Funding Source Statement

On this page, HHSC is collecting information about sources of funds available to the LGE between October 1, 2022, and September 30, 2023. Please include available funds even if they were not used for an IGT.

Key Points

Please select **ALL sources of funds available** to the LGE and provide the **dollar amount of each source**:

- ▶ Examples provided for a funding source are non-inclusive.
- ▶ You will select options of funding sources available to your LGE; some questions may require uploading documents:
 - If your LGE uploaded a required document during annual reporting in October 2022, you will only need to re-upload the document if any changes occurred.
 - New agreements, amendments, or previously unreported agreements must be included in this reporting cycle.
- ▶ Sources of funds include:
 - Appropriated State Funds,
 - State Lawsuit Settlement,
 - Grant Funding from the State of Texas,
 - Federal Grants,
 - Federal COVID Relief Funds,
 - Appropriated Local Funds from Another LGE,
 - Contract Revenue from another LGE (Requires Document Upload),
 - Ad Valorem Tax Revenue,
 - LPPF Revenue,
 - Other Tax Revenue,
 - Patient Revenue (Requires Listing Payor Mix),
 - Revenue Sharing with a Private Entity (Requires Document Upload),
 - Lease / Rental Income from a Private Entity (Requires Document Upload),

- Other Contract Revenue from a Private Entity (Requires Document Upload),
 - Tuition and/or Student Fees,
 - Local Fees,
 - Bonds,
 - Debt Instruments; and
 - Other Sources of Revenue.
- ▶ Data Entry Preparers can fill out all sections but will not see a **Page XX Attested** selection at the bottom left of each page, as those users are not authorized to attest the contents of the page or certify submission.

Funding Source Statement Details

HHSC, through LFM, collects information regarding revenue sources available to your LGE. This includes revenue from **ALL available sources**, regardless of whether that revenue source is used to fund a specific program. This reporting is required to ensure that HHSC has a complete understanding of the funding sources available to our local partners in the Medicaid program. You will be asked to list the type and amount of each revenue source, then asked to upload budget and bank statement documentation to support those amounts. Your LGE will be asked to upload additional program-specific documentation in Modules 1-4, as applicable. As a reminder, this reporting is required by [Title 1 Texas Administrative Code 355, Subchapter L, Local Funds Monitoring](#), and participation is mandatory.

Please contact LFM with any questions that arise during reporting that are not addressed in the reporting support materials. Examples provided under each funding source are non-inclusive. If your LGE participated in annual reporting in October 2022, you do not need to re-upload any agreement that is unchanged. New agreements, amendments, or previously unreported agreements must be included in this reporting cycle.

Please note: If you open a link in LoFTS, it may take you away from the LoFTS page. Try right-clicking to **Open link in a new tab**.

Examples of two types of LGEs

Example: School District

The LGE will report revenue appropriated from the state, federal grants, student fees, PTA contributions, and ANY OTHER SOURCE OF FUNDING.

Example: Hospital District with a Hospital

The LGE will report direct appropriations from the state, appropriations from the County or a Municipality within the hospital district, ad valorem tax revenue, patient revenue, cafeteria/gift shop sales, lease revenue from the Medical Office Building, donations from local residents, and ANY OTHER SOURCE OF FUNDING.

Revenue information allows HHSC to accomplish its oversight obligations as the state Medicaid agency. It provides the foundation for HHSC's ongoing efforts to defend every LGE's ability to provide public funds in support of these vital Medicaid payment programs.

Sources of funds available to the LGE

For Page 1, select all the applicable sources of income available to the LGE **even if the funds were not utilized for transferring IGT**. The purpose of the survey is to understand what non-federal funding is available to the LGE. Enter the amount received for FFY 2023 (October 1, 2022 – September 30, 2023).

Some questions will require document uploads.

✓ Please check all that apply

Reminder: You must select every hospital program for which the GE submits an IGT. The program will NOT allow changes after certifying Page 3 and clicking the Submit button.

Please note: Do not enter the \$ sign, only input numbers for the dollars and cents.

Check the box next to all funding sources that apply. Checking the box will produce a text box to report the available dollars from the source.

Funds received by the LGE from the State of Texas

- ▶ - Appropriated State Funds:
 - This includes General Revenue appropriated directly by the legislature, or through a state agency, such as the Texas Education Agency/TEA or the Texas Higher Education Coordinating Board / THECB.
 - Amount for FFY 2023 (October 1, 2022 – September 30, 2023).
- ▶ - State Lawsuit Settlement (Tobacco, etc.):
 - Amount for FFY 2023 (October 1, 2022 – September 30, 2023).
- ▶ - Grant Funding from the State of Texas:
 - Amount for FFY 2023 (October 1, 2022 – September 30, 2023).

Funds received by the LGE from the Federal Government

- ▶ - Federal Grants:
 - This includes, but is not limited to: IDEA Grants, Community Mental Health Block Grants, Substance Abuse Prevention and Treatment Block Grants, Disaster Response – Crisis Counseling Assistance and Training Programs, Projects for Assistance in Transition from Homelessness, and SAMHSA Opioid Response Grants. Please report any COVID-related funding in the next line item.
 - Amount for FFY 2023 (October 1, 2022 – September 30, 2023).
- ▶ - Federal COVID Relief Funds:
 - This including, but not limited to: CARES, ARRA, ESSER.
 - Amount for FFY 2023 (October 1, 2022 – September 30, 2023).

Funds received by the LGE from another LGE

- ▶ - Appropriated Local Funds from Another Local Governmental Entity:
 - Examples include but are not limited to portions of County Sales Tax that is appropriated to your LGE, or if XYZ City supports your LGE with a portion of the Ad Valorem / Property Taxes imposed by XYZ City.

- Amount for FFY 2023 (October 1, 2022 – September 30, 2023).
- ▶ - Contract Revenue from another Local Governmental Entity:
 - Amount for FFY 2023 (October 1, 2022 – September 30, 2023).
 - This question **will require the user to upload any LGE-to-LGE agreements** that the local governmental entity participates in (such as XYZ City paying a Hospital District for services rendered to its employees as part of a self-funded insurance plan).
 - You may upload files or drag and drop them from your computer.
 - Use the **eye icon** to view the uploaded documents.




- If the upload containing agreement documents is 10 MB or more in size, please contact LFM at PFD_LFM@hhs.texas.gov to request access to our secure FTP server.
- If you need to delete a file, see the instructions [Delete or Edit an Uploaded Document](#) in the [General Tips section](#).
 - **Documents cannot be deleted after module certification.**

Funds generated directly by the LGE

- ▶ - Ad Valorem Tax Revenue:
 - *This includes the county or city property taxes.*
 - Amount for FFY 2023 (October 1, 2022 – September 30, 2023).
- ▶ - Local Provider Participation Fund (LPPF) Revenue:
 - Amount for FFY 2023 (October 1, 2022 – September 30, 2023).
- ▶ - Other Tax Revenue:
 - **DO NOT INCLUDE REVENUE FROM AN LPPF ACCOUNT.** This item should include, but is not limited to, beer & wine, liquor, lottery, bingo, sales, wind, and any other tax administered by your LGE.

- Amount for FFY 2023 (October 1, 2022 – September 30, 2023).
 - ▶ - Net Patient Revenue:
 - Please provide the amount of revenue collected (cash receipts) for the time frame, not the amount billed.
 - Amount for FFY 2023 (October 1, 2022 – September 30, 2023).
 - Please list the estimated payor mix (in percentages of Net Patient Revenue) split between the following:
 - **Enter numbers only with no % sign.**

 - ▶ - Revenue Sharing with a Private Entity:
 - Amount for FFY 2023 (October 1, 2022 – September 30, 2023).
 - Upload any revenue-sharing agreements that your LGE participates in. If you have a revenue-sharing agreement with another unit of local government, please use the **Contract Revenue from Another Local Governmental Entity** line item to report those funds.
 - Use the **eye icon** to view the uploaded documents.
- A square icon containing a stylized eye, representing a document viewing or preview function.
- If the upload containing agreement documents is 10 MB or more in size, please contact LFM at PFD_LFM@hhs.texas.gov to request access to our secure FTP server.
 - If you need to delete a file, see the instructions [Delete or Edit an Uploaded Document](#) in the [General Tips section](#):
 - **Documents cannot be deleted after module certification.**
- ▶ - Lease / Rental Income from a Private Entity:

- Amount for FFY 2023 (October 1, 2022 – September 30, 2023).
- Upload any Lease / Rental agreements that your local governmental entity has in effect. If your LGE leases space, equipment, or employees to another LGE, please use the **Contract Revenue from Another Local Governmental Entity** line item to report those funds.
- Use the **eye icon** to view the uploaded documents.



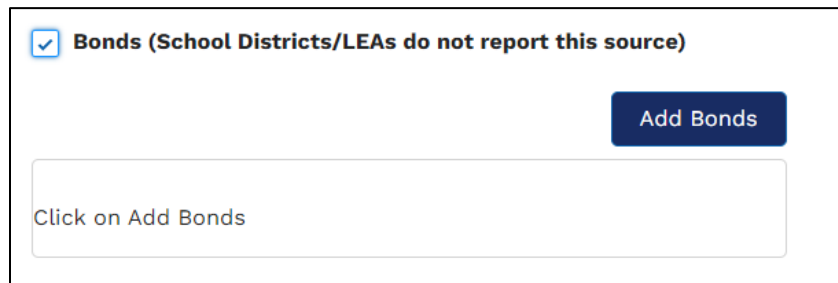
- If the upload containing agreement documents is 10 MB or more in size, please contact LFM at PFD_LFM@hhs.texas.gov to request access to our secure FTP server.
- If you need to delete a file, see the instructions [Delete or Edit an Uploaded Document](#) in the [General Tips section](#):
 - **Documents cannot be deleted after module certification.**
- ▶ - Other Contract Revenue from a Private Entity:
 - This includes equipment rental from a physician group, funds from a private homeowners' association for security or parade escort. Please use this field for contract revenue that is NOT already included as part of a revenue sharing or lease agreement already disclosed on this form.
 - Amount for FFY 2023 (October 1, 2022 – September 30, 2023).
 - Upload any agreements that your local governmental entity participates in with a private entity.
 - Use the **eye icon** to view the uploaded documents.



- If the upload containing agreement documents is 10 MB or more in size, please contact LFM at PFD_LFM@hhs.texas.gov to request access to our secure FTP server.
- If you need to delete a file, see the instructions [Delete or Edit an Uploaded Document](#) in the [General Tips section](#):

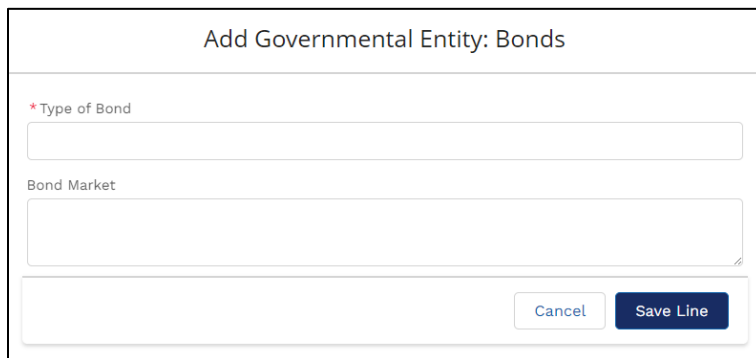
- **Documents cannot be deleted after module certification.**

- ▶ - Tuition and/or Student Fees:
 - Amount for FFY 2023 (October 1, 2022 – September 30, 2023).
- ▶ - Local Fees:
 - Examples: Vehicle registration, marriage licenses, permits, court fees, etc.
 - Amount for FFY 2023 (October 1, 2022 – September 30, 2023).
- ▶ - Bonds:
 - **School Districts/LEAs do not report this source.**
 - Selecting **Bonds** will open the option to **Add Bonds**.



A screenshot of a user interface element. At the top, there is a checked checkbox followed by the text "Bonds (School Districts/LEAs do not report this source)". To the right of this text is a dark blue button labeled "Add Bonds". Below the button is a light gray rectangular box containing the text "Click on Add Bonds".

- For each bond to be added, you must enter the requested information and click **Save Line**.



A screenshot of a form titled "Add Governmental Entity: Bonds". The form contains two input fields: the first is labeled "* Type of Bond" and the second is labeled "Bond Market". At the bottom right of the form are two buttons: "Cancel" and "Save Line".

- Once the **Save Line** has been submitted, the details can be **edited** by hovering over the name of the **Type of Bond** and clicking on the **pencil icon**.

#	Type of Bond	Bond Market
1	<input type="text" value="Example of a Bond"/>	

- Here is where you can add the lender information and upload relevant documentation.

#	Type of Bond	Bond Market	Has Files Uploaded	Upload Relevant Documentation
1	Transportation	<input type="text"/>	<input type="checkbox"/>	<input type="button" value="Upload Files"/> Or drop files

- Add additional lines for each bond.
- Use the **eye icon** to view the uploaded documents.



- If you need to delete a file, see the instructions [Delete or Edit an Uploaded Document](#) in the [General Tips section](#):

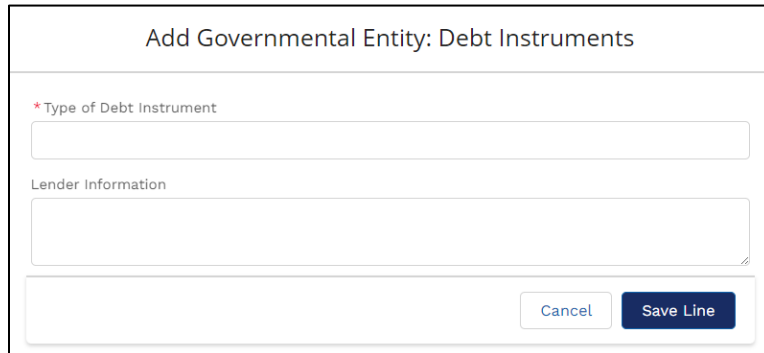
- **Documents cannot be deleted after module certification.**

▶ - Debt Instruments:


- **School Districts/LEAs do not report this source.**
- For each debt instrument, you will click on the **Add Debt Instruments** button.

Debt Instruments (School Districts/LEAs do not report this source)

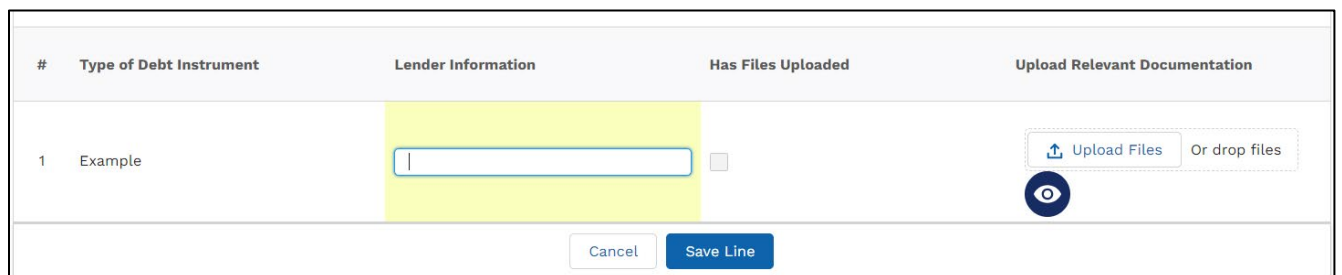
- For each debt instrument to be added, you must enter the requested information and click **Save Line**.



- Once the **Save Line** has been submitted, the details can be **edited** by hovering over the name of the **Type of Debt Instrument** and clicking on the **pencil icon**.

#	Type of Debt Instrument
1	Example 

- Add additional lines for each debt instrument.
- Here is where you can add the lender information and upload relevant documentation:



- Use the **eye icon** to view the uploaded documents.



- If you need to delete a file, see the instructions [Delete or Edit an Uploaded Document](#) in the [General Tips section](#):
 - **Documents cannot be deleted after module certification.**
- ▶ - Other Sources of Revenue:
 - This can include but is not limited to the following: Pharmacy Revenue, Cafeteria Revenue, Vending Machine Revenues, Wind Revenue (if not imposed through a tax), Rebates, Royalties, Interest, and Miscellaneous.
 - For each source of revenue, you will click on the **Add Other Source of Revenue** button.

Other Sources of Revenue This can include but is not limited to the following: Pharmacy Revenue, Cafeteria Revenue, Vending Machine Revenues, Wind Revenue (if not imposed through a tax), Rebates, and Miscellaneous.

Add Other Sources of Revenue

Click on Add Other Sources of Revenue

- For each revenue source to be added, you must enter the requested information and click **Save Line**.

Add Governmental Entity: Other Sources of Revenue


Other Source of Revenue

Cancel **Save Line**

- Once the **Save Line** has been submitted, the details can be **edited** by hovering over the name of the **Other Source of Revenue** and clicking on the **pencil icon**.

#	Other Source of Revenue
1	Example

- Add additional lines for each source of Revenue.
- Upload relevant documents.

#	Other Source of Revenue	Has Files Uploaded	Upload Relevant Documentation
1	Example	<input type="checkbox"/>	<input type="button" value="Upload Files"/> Or drop files 

- Use the **eye icon** to view the uploaded documents.



- If you need to delete a file, see the instructions [Delete or Edit an Uploaded Document](#) in the [General Tips section](#):
 - **Documents cannot be deleted after module certification.**

Reminder: You must click Save & Continue on every page. If you leave the page without saving, the changes will be lost.

Attestation

After all the applicable entries have been made, the **Data Certifier must attest to the validity of data** on this page and click the attestation check box.

Budget and Bank Documents

On this page, HHSC is collecting information and documents to support the funding sources listed on Page 1. This information helps the state ensure allowable sources of funds are adequate to cover the IGT to support the supplemental payments.

Please upload these documents only if they pertain to the authority for your LGE's use of public funds.

Please note: For purposes of this reporting, LEAs are included in the term LGE.

Budget

Upload a copy of the budget(s) used to cover the reporting period. If your LGE operates on a different fiscal year, you will need documents for the overlapping time frame:

- ▶ Only include budget pages that show funds as listed on the previous **Page 1 – Funding Source Statement**.
- ▶ If your LGE does not operate on a FFY, please provide either:
 - A **general ledger summary** generated to show the FFY time period (October 1, 2022 – September 30, 2023); or
 - The **adopted budget summaries for both years** that overlap the FFY time period.
- ▶ Please highlight or mark the applicable funding sources.
- ▶ If the budget was approved by a Commissioner's Court, Board, or other authority, please include any **Meeting Minutes** in which the budget was adopted.
- ▶ Budget examples are provided in [Addendum A: Budget Examples](#) of this document.

Bank Documents

LGEs may opt to upload bank statements during reporting to help LFM's review when selected for an in-depth review.

Please note: LGEs administering an LPPF will upload the LPPF banks statements in Module 1.

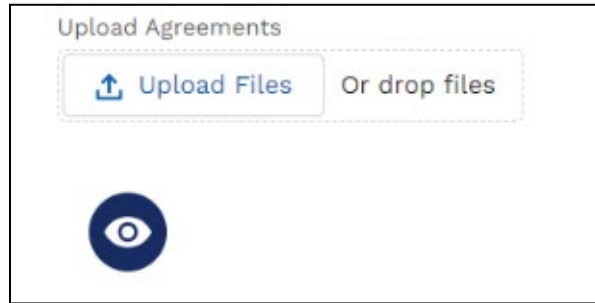
In-depth Review

- ▶ If your LGE is selected for an in-depth review (either through a risk determination or random selection), you will be required to provide bank statement(s) for every LGE account that accepts deposits from any revenue source available to the LGE:
 - **Note for LGEs operating LPPFs:** LGEs that operate a provider tax and collect mandatory payments from institutional health care providers will be required to upload LPPF account bank statements with the Module 1 reporting, rather than on this page – LPPF account bank statements are required, regardless of whether the LGE operating an LPPF is selected for an in-depth review.
 - If your LGE would like to provide this information at this time, please use the upload function on Page 2 of this module.
 - If your LGE prefers to gather these documents in the future if/when it is selected for additional review, you will be given supplemental access to LoFTS to complete this section.
 - LGEs selected for an in-depth review will have 10 business days to complete the request. While we do not guarantee timing, we anticipate that supplemental requests will be made between December 2023 – February 2024.

Bank statement detail requirements

- ▶ The total deposit amount(s) should match the total revenue funds identified in [Sources of funds available to the LGE](#):
 - Please provide bank statements from ALL accounts that accept revenue from ANY source. This includes any separate account(s) required for federal grants, such as Individuals with Disabilities Education Act (IDEA) funds.
 - If possible, identify IGT debits by the program (QIPP, DSRIP, CHIRP, etc.), either by highlighting or adding a note to side of the amount.
 - Bank statements showing revenue available to the LGE should be comprehensive, not program specific:
 - All revenue the LGE receives from any source must be included, even if that revenue source is **dedicated** to a specific purpose or was not used as a source of IGT or funds that qualified for CPE.

- ▶ You may upload files or drag and drop them from your computer:



- Use the **eye icon** to view the uploaded documents.
- If the upload containing agreement documents is 10 MB or more in size, please contact LFM at PFD_LFM@hhs.texas.gov to request access to our secure FTP server.
- If you need to delete a file, see the instructions [Delete or Edit an Uploaded Document](#) in the [General Tips section](#).

Attestation

After all the applicable entries have been made, the **Data Certifier must attest to the validity of data** on this page and click the attestation check box.

Certification

Data Entry Preparers can fill out all sections but will not be able to check the attestation box or submit.

Only the **Data Certifier** can complete the **Certification** page by clicking the attestation check box and Submit button.

On this page, HHSC is verifying:

- ▶ The Data Certifier has reviewed and attested to all information.
- ▶ Attestation that the local funds used for IGT are in accordance with [42 Code of Federal Regulations \(CFR\) §§ 433.50–433.74](#).

A copy of the input data can be viewed via the **Preview Report** button shown below. Viewing this document DOES NOT submit the information but provides an avenue to review the information. Once the module has been certified and submitted, an official copy will be emailed to the LoFTS Users.

Page 3 – Certification

attest that I have examined the information contained in this report, prepared for the above-named government entity. To the best of my knowledge and belief, it is true, correct, and complete statement prepared from the records of the government entity in accordance with applicable instructions. By certifying this information, I also attest that the local funds used for intergovernmental transfers are in accordance with [42 CFR §§433.50-433.74](#). After submission of this report, if I become aware of additional information that is relevant to this report, I will notify HHSC.

NOTE: Reporting is not considered complete until all required Modules have been attested and certified, including the Funding Source Statement Module.

[Preview Report](#)

[Submit](#)

Confirmation

Upon submission of the module, all users registered for the LGE will receive an email that contains a PDF of submitted answers for the LGE to keep.

Confirmation

Please confirm your method of transfer and funding sources prior to submitting this form. The selections cannot be changed by the user once submitted.

Reminder: Once submitted, no more changes can be made to any of the pages. You may go back and view the data submission but will not be able to save any changes:

- ▶ The email will come from noreply@salesforce.com; on behalf of LoFTS LFM Email PFD_LFM@hhs.texas.gov.
- ▶ Because the email comes from Salesforces and not HHSC, you may need to right click on the email message to read the content.
- ▶ If you do not receive the email within thirty minutes, check your junk or spam folders.
- ▶ Please contact LFM at PFD_LFM@hhs.texas.gov if you still did not receive a copy of the final PDF submission via email or if you need to request any change.

Addendum A: Budget Examples

Below is an example of a budget and to the right of each line item is the LoFTS Funding Source category. On the budget that is uploaded into LoFTS, you may either handwrite, color code, or create an Excel document summarizing the amounts entered in LoFTS by category.

Budget Category	Amount	LoFTS Funding Source Category
Property Tax	\$650,000	Ad Valorem Tax Revenue
Fines	\$10,000,000	Local Fees
Fees (Motor Vehicle Registration)	\$250,000	Local Fees
Federal Grants	\$60,000	Federal Grants
Sales Taxes	\$21,000,000	Other Tax Revenue
Interest	\$265,000	Other Sources of Revenue
Commissions	\$200,000	Other Sources of Revenue
Other Revenue	\$24,000	Other Sources of Revenue
Beer, Wine and Liquor Tax	\$150,000	Other Tax Revenue