

INSTRUCTIONS FOR THE ANNUAL INCOME AND EXPENDITURE REPORT

Block Grant County
with
Joinder Arrangement
FISCAL YEAR 2016-2017

COUNTY HUMAN SERVICES BLOCK GRANT REPORTING INSTRUCTIONS

ISSUED BY:

**PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
OFFICE OF ADMINISTRATION
BUREAU OF FINANCIAL OPERATIONS**

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I. Purpose

Act 80 of 2012 required a uniform, consolidated process for counties to submit annual expenditure reports. The reports have been consolidated into one comprehensive Excel workbook and accompany the instructions contained in this manual. The County Human Services include:

- Mental Health (MH) Community Based Funded Services
- Intellectual Disabilities (ID) Community Based Funded Services
- Homeless Assistance Program (HAP)
- Child Welfare Special Grants (CWSG)
- Human Services and Supports (HSS) (Human Services Development Fund) (HSDF)
- Drug and Alcohol (D&A) Services – Behavioral Health Services Initiative, Act 152 and State-Centers of Excellence.

In addition to the above annual expenditure reports, the counties are also required to submit, as part of the reporting package, the Community Mental Health Services Block Grant (CMHSBG) reporting form, PATH Report, a County Human Services Client Count report and a Provider Expenditures report.

Submission instructions and due dates are found in the applicable sections of this manual.

Due to the unique circumstance that there are two Block Grant County Programs in Joinder arrangements in which one county participates in the Block Grant while the other county does not, these instructions are specific to the Block Grant County and the Joinder. The Joinder will complete the spreadsheets for the MH, ID, D&A, CMHSBG and PATH programs contained in this workbook. The block grant county will include the Joinder-operated programs in their report as well as the completed HAP, HSS and Child Welfare information for their respective county.

II. Block Grant Appropriations

The following categorical appropriations are included in the Human Services Block Grant (HSBG) in Fiscal Year 2016-2017 (FY 16-17):

Program Categorical Appropriation

Intellectual Disability Services

State ID HSBG	10255
SSBG - Community ID Base Program	70177
MA - Community ID Base	70175

Community Mental Health Services

State MH HSBG	10248
SSBG - Community MH Services	70135
MHSBG - Community MH Services	70167
Crisis Counseling	80222

Drug and Alcohol Treatment and Prevention (Act 152) 11076

Behavior Health Services

BHSI – MH	10262
BHSI - Drug and Alcohol	

Children Welfare Services 10266

Homeless Assistance Services

State HAP HSBG	10258
State HSBG-MH Spec. Res.	10258
SSBG - Homeless Services	70125
SABG - Homeless Services	80884

Human Services Development Fund

State HSDF HSBG	10230
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Act 80 of 2012, as of FY 2016-2017, there is no minimum expenditure level requirement; however, no categorical area may be completely eliminated.

III. Human Services Block Grant County Match Requirements

Each county in the HSBG is required to provide county match for state block grant funding. The specific county matching percentage is identified on your FY 16-17 HSBG allocation letter. The county must meet the overall matching requirement for the Fiscal Year.

IV. Annual Human Services Block Grant Income & Expense Reports and Instructions

A. General

The Joinder will complete the spreadsheets for the MH, ID, D&A, CMHSBG and PATH programs contained in this workbook. The block grant county will include the joinder-operated programs in their report as well as the completed HAP, HSS and CWSG information for their county.

Data Entry Order

A sequential data entry order should be adhered to:

1. Client Report
2. Provider Report
3. Mental Health (MH)
4. Intellectual Disabilities (ID)
5. Homeless Assistance Program (HAP)
6. Children and Youth Special Grants (C&Y)
7. Human Services and Supports (HSS)
8. Drug and Alcohol (D&A)
9. Summary Report – Non-Block Grant Appropriations (NBG)
10. Summary Report – Block Grant Appropriations (BG)
11. CMHSBG Report
12. PATH Report

Please enter only whole dollar figures in the workbook.

Note: In the cells in each of the tabs, which require a county to have a number or a zero, a check has been incorporated to verify if the cell contains a number or a \$0. If the cell contains neither, then the cell will be highlighted and an “Error” message will appear.

B. Instructions for Client Report

Enter your county name in cell **B6** of the Client Report tab. Enter your joinder name in cell **B7** of the Client Report tab. These entries automatically populate your county or joinder name on the applicable sheets in the workbook.

In cell **B8**, enter **0 for your original submission**. For resubmissions, enter the appropriate revision number. This entry will automatically populate the revision number throughout each sheet of the workbook.

Enter the number of clients that received services in the block grant county and through the Joinder during the fiscal year. Report clients in each program cost center where services were received. **If clients are reported and no expenditures are reported in the corresponding cost center on the program report (or vice versa), you will receive an error message, except for MH-Community Services and ID-Other.**

IV. Annual Human Services Block Grant Income & Expense Report and Instructions

B. Instructions for Client Report (Continued)

Note: Consumer surveys provided for the ID Independent Monitoring for Quality (IM4Q) should not be reported in the Client Report. In addition, client numbers should not be reported for ID Financial Management Services (FMS) administrative functions.

C. Instructions for Provider Report

Do not skip a line between entries; use one line per provider starting at the top line – each line must contain all the information for one provider, abbreviating if necessary.

Federal Employees Identification Number (FEIN) – Enter the provider’s FEIN or the identification number used for Federal tax purposes. **Do not enter dashes within the FEIN.**

Provider – Enter the provider name.

For a group of providers, you may enter nine zeros. Indicate in the Provider line the group name, i.e. Various HAP landlords.

Total Amount Funded – Enter the total amount of **gross expenditures** for purchased services under the appropriate program.

The joinder will enter the providers used to serve clients for the MH, ID and D&A programs. The block grant county will enter the providers for the CWSG, HAP and HSDF-funded programs.

Note: The total amount of each program for purchased services on the Provider Report must be equal to or less than the “Purchased Services” line on the corresponding program report. If the amount on the Provider Report is “greater” than the amount on “Purchased Services” line on the corresponding program report MH, ID, HAP, C&Y, HSS and D&A then an error message will appear in line-10 of the Provider Report.

V. Mental Health Reporting Requirements

A. Service Cost Centers

Cost Centers for reporting Income and Expenditures (I&E) for MH Services for FY 16-17 are as follows:

<u>Cost Center</u>	<u>State/County Match</u>
Administrator's Office	90/10%
Community Services	90/10%
Targeted Case Management	100%
Outpatient	90/10%
Psychiatric Inpatient Hospitalization	100%
Partial Hospitalization	100%
Mental Health Crisis Intervention Services	100%
Adult Developmental Training – Adult Day Care	90/10%
Community Employment and Employment Related Services	90/10%
Facility Based Vocational Rehabilitation	90/10%
Social Rehabilitation Services	90/10%
Family Support Services	90/10%
Community Residential Services	90/10%
Family Based Mental Health Services	100%
Administrative Management	90/10%
Emergency Services	90/10%
Housing Support Services	90/10%
Assertive Community Treatment Teams/Community Treatment Teams	100%
Psychiatric Rehabilitation	100%
Children's Psychosocial Rehabilitation Services	100%
Children's Evidence-Based Practices	100%
Peer Support Services	100%
Consumer Driven Services	100%
Transitional and Community Integration Services	100%
Other Services (Prior Approval Required)	*

***Dependent upon use.**

Note: The cost center match requirements do not apply for expenditures reimbursed with county block grant funds (both State and Federal funding). The match requirements do apply for expenditures reimbursed by the joinder.

V. Mental Health Reporting Requirements

A. Service Cost Centers (Continued)

Please be advised that the FY 16-17 cost center reporting requirements are based upon the Cost Centers for County Based MH Services, as described in Mental Health Bulletin Number OMHSAS-12-02, issued March 26, 2012, effective July 1, 2012. Use of the "Other" cost center requires Office of Mental Health Substance Abuse Services (OMHSAS) approval.

B. Mental Health and Substance Abuse Services Match Requirements

A ten percent county match (one dollar in county funds for every nine dollars in state funds) is required for a number of community MH services funded by OMHSAS. Other services and initiatives carry no match requirement. Some OMHSAS funded services are designated as cost centers for fiscal and client reporting purposes, while others are identified as categorical allocations.

The following general rules apply to determining county match:

1. Any state MH Services (Appropriation 10248) funds, whether categorical or base allocation, expended in the following designated 100% cost centers, require no county match:
 - Targeted Case Management
 - Psychiatric Inpatient Hospitalization
 - Partial Hospitalization
 - Mental Health Crisis Intervention Services
 - Family-Based Mental Health Services
 - Assertive Community Treatment Teams and Community Treatment Teams
 - Psychiatric Rehabilitation Services
 - Children's Psychosocial Rehabilitation Services
 - Children's Evidence-Based Practices
 - Peer Support Services
 - Consumer Driven Services
 - Transitional and Community Integration Services
2. State Mental Health Services (Appropriation 10248) base program and categorical allocations not designated as 100% state funded, require a 10% county match when expended in the following 90% cost centers:
 - Administrator's Office
 - Community Services
 - Outpatient
 - Adult Developmental Training – Adult Day Care
 - Community Employment and Employment Related Services
 - Facility-Based Vocational Rehabilitation
 - Social Rehabilitation Services
 - Family Support Services
 - Community Residential Services
 - Administrative Management
 - Emergency Services
 - Housing Support Services

V. Mental Health Reporting Requirements

B. Mental Health and Substance Abuse Services Match Requirements (Cont.)

- A. Any state Mental Health Services categorical allocations designated as 100% state-funded require no county match, regardless of the cost center in which they are expended. See the list of categoricals and match requirements provided on page 11.
- B. County match is not required for any Federal funds currently allocated by the OMHSAS. The exception is that Community Mental Health Services Block Grant (CMHSBG) and Social Services Block Grant (SSBG) funds do require a ten percent match when expended in the Community Residential Services Cost Center.

County match is required when the counties report Transportation Costs. When the county spends base funds on transportation and the costs are reported in the Partial Hospitalization Cost Center, they must show these expenses on the 90% reimbursement line.

If there are any other deviations from the matching requirements, a footnote describing the nature of the expenses and dollar amounts must be included with the annual report. Additionally, written approval must be obtained from the program office and a copy of the documentation must be submitted with the annual report.

Note: The cost center match requirements do not apply for expenditures reimbursed with County Block Grant funds (both State and Federal funding).

V. Mental Health Reporting Requirements (Continued)

C. Mental Health Fiscal Year 2016-2017: Appropriated Funding Streams (Specific to the joinder)

Description	Source	Appropriation
Mental Health Services - Base and Expansion	State	10248
Special Residences for the Mentally Ill	State	10258
Behavioral Health Services Initiative (BHSI)	State	10262
Social Services Block Grant	Federal	70135
PATH Homeless Grant	Federal	70154
Community Mental Health Services Block Grant (CMHSBG)	Federal	70167
Hospital Preparedness Program – Crisis Counseling	Federal	80222
Bioterrorism Hospital Preparedness Program	Federal	80343

V. Mental Health Reporting Requirements (Continued)

D. Categorical Allocations

Chapter 4300, County Mental Health and Intellectual Disabilities Fiscal Regulations, Section 4300.155(a) defines categorical funding as the identification of a certain dollar amount in a county Mental Health allocation to be used for a specific component of the county program. These funds shall be considered restricted and available for the stated purpose only. **Section 4300.155 (b) states that unexpended categorical funds may not be used to offset a deficit incurred in the base program or another categorical program unless approved by the Secretary, through an allocation change.**

Expenditures eligible for DHS participation supported by categorical allocations are to be reported individually on the MH Categorical Reporting Table. Subtotals for categorical expenditures for each cost center automatically populate in the MH Income and Expenditure Report, Section III, Lines J (90%) and K (100%).

Mental Health allocations funded by Appropriation 10248 for FY 16-17 are grouped into four areas: Base Program, Children's Services, Community/Hospital Integrated Projects Program (CHIPP) Services, and Southeast Integration Projects Program (SIPP) Services. **You are required to account for categoricals listed in your allocation letter. CHIPP funding is to be reported as a categorical as indicated in your allocation letter. Categorical expenditures should be entered on the MH Categorical Reporting Table on the appropriate line.**

Expenditures eligible for DHS participation supported by SSBG and CMHSBG categorical allocations are to be reported on the MH I&E Report, Section III, Lines L and M (SSBG 90% and SSBG 100%) and Lines N and O (CMHSBG 90% and CMHSBG 100%).

A listing of the joinder's FY 16-17 categorical allocations as prescribed by OMHSAS is provided for your reference. This chart describes the source, the appropriate reimbursement rate (90% and/or 100%), reporting schedule, and remarks to further clarify the treatment of these funds.

Note: The MH Categorical Reporting Table should be completed before the MH County Human Services Expenditure Report.

Note: The cost center match requirements do not apply for expenditures reimbursed with county block grant funds (both State and Federal funding). The match requirements do apply for expenditures reimbursed by the joinder.

**MENTAL HEALTH
FISCAL YEAR 2016-2017
CATEGORICAL LINE ITEMS CHART
(Specific to the Joinder)**

Description	APR	90%	100%	MH REPORT Categorical Table
PATH Homeless Grant (State)	10248	X		Section A1
CHIPP Services	10248		X	Section B1
Consumer Drop-In Centers	10248		X	Section B2
Direct Care Worker Initiative	10248		X	Section B3
ESSH Closing	10248		X	Section B4
Respite	10248		X	Section B5
Student Assistance Program (SAP)	10248		X	Section B6
Specialized Residences for the Mentally Ill	10258		X	Section B7
Behavioral Health Services Initiative	10262		X	Section B8
PATH Homeless Grant (Federal)	70154		X	Section B9
Hospital Preparedness Program – Crisis Counseling	80222		X	Section B10
Bio-Terrorism Hospital Preparedness Program	80343		X	Section B11

E. Administrative Claim Reimbursements – Medicaid Initiatives

During FY 16-17, the block grant county program and the joinder may have received Federal reimbursement for administrative costs incurred for Intensive Case Management, Family-Based MH Services, Resource Coordination, MH Crisis Intervention Services, and/or Children’s Enhanced Services. County programs are to report these reimbursements on an **accrual basis**. These reimbursements to the offsetting costs incurred should be reported within the **Administrator’s Office Cost Center**. Refer to instructions for the MH I&E Report, Section II Revenues Joinder, Lines C and D.

F. Community/Hospital Integrated Projects Program & Southeast Integration Projects Program

All income and expenditures related to these projects must be reported on the County Human Services I&E Report for FY 16-17. The county program must also comply with all OMHSAS CHIPP/SIPP reporting requirements.

G. Specialized Residences for the Mentally Ill

Expenditure information for the Specialized Residences for the Mentally Ill categorical allocation is required on the MH Categorical Table.

V. Mental Health Reporting Requirements (Continued)

H. Behavioral Health Services Initiative

Expenditure information for the Behavioral Health Services Initiative (BHSI) categorical allocations is required on the MH Categorical Table.

I. HealthChoices Funding

The Department of Human Services (DHS) policy is that all HealthChoices transactions are to reside in a separate Enterprise Fund or Special Revenue Fund. Within this fund, separate bank accounts are to handle the actual funds, and separate general ledgers and financial reports are expected to be generated. The HealthChoices Special Revenue/Enterprise Fund is to be treated like any other separate fund as far as the financial statements and audit are concerned. Therefore, typically HealthChoices revenues and expenditures are not to be included in the County MH report. It is the intent of the Department that the revenues and expenses connected with the administration of the HealthChoices program, when administered by a non-county entity, are accounted for separately from the County MH program.

However, there are two situations where HealthChoices funding may intersect with the County MH program:

- I. The first situation occurs when the County MH program collects fees for administrative overhead expenses (example – utilities, clerical assistance, and rental of space) from the HealthChoices organization. Under these circumstances, the reimbursement for overhead expenses should be recognized as “Other Revenue” on the I&E Report (refer to MH report).
- II. The second situation occurs when the County MH program receives payment as a provider of MA services from the HealthChoices program, a Managed Care Organization (MCO), or any other source outside the County MH program.

To the extent that either of the two situations apply to the County MH program, both the associated revenues and expenditures related to the allocated administrative overhead costs and /or MA eligible direct service costs should be included in the County’s annual report.

V. Mental Health Reporting Requirements (Continued)

J. Social Services Block Grant Reporting

SSBG funding may be used in the following MH cost centers:

Community Residential Services – 90% SSBG

Administrative Management – 100% SSBG

Community Employment and Employment Related Services – 100% SSBG

Facility Based Vocational Rehabilitation Services – 100% SSBG

Social Rehabilitation Services – 100% SSBG

Targeted Case Management – 100% SSBG

NOTE: No SSBG funds may be used to “satisfy any requirement for the expenditure of non-Federal funds as a condition of the receipt of Federal funds.” SSBG funds may not be used as non-Federal match for Medicaid funded MH Services: Intensive Case Management (ICM), Crisis Intervention (CI), Family Based Mental Health Services (FB), Resource Coordination (RC), or Early and Periodic Screening, Diagnosis, and Treatment (EPSDT).

K. Community Mental Health Services Block Grant Reporting

CMHSBG funding may be used in any MH cost center except Psychiatric Inpatient Hospitalization.

NOTE: No CMHSBG funds may be used to “satisfy any requirement for the expenditure of non-Federal funds as a condition of the receipt of Federal funds.” CMHSBG funds may not be used as non-Federal match for Medicaid funded MH Services: Intensive Case Management (ICM), Crisis Intervention (CI), Family Based Mental Health Services (FB), Resource Coordination (RC), or Early and Periodic Screening, Diagnosis, and Treatment (EPSDT).

Note: The cost center match requirements do not apply for expenditures reimbursed with county block grant funds (both State and Federal funding). The match requirements do apply for expenditures reimbursed by the joinder.

VI. Annual Mental Health Reports and Instructions

A. Instructions for Mental Health Income and Expenditure Report

The **MH report** is completed by the joinder to report gross expenditures for county administration, the direct provision of services by the county and purchased services. The **MH report** requires the categorization of expenditures into specific cost centers. All costs are reported, regardless of the source of funding or the level of DHS reimbursement.

The following instructions refer to the completion of the **MH report** for each individual cost center.

Section I – TOTAL EXPENDITURES (JOINDER)

(I-A) Personnel: Enter the costs for wages and salaries, employee benefits, and miscellaneous personnel expenses.

(I-B) Operating: Enter the costs for rent, communications, insurance, legal services, audits, supplies, staff travel, overhead, and system consultants. Also enter the costs for equipment, furnishings, repairs, renovations and real property purchases.

I-C) Reserved: This is reserved for DHS use. Do not use unless instructed at a later time.

(I-D) Purchased Services: Enter the gross expenditures for purchased services. Providers and associated expenditures for direct care services should also be listed on the Provider Report.

Note: If the “Purchased Services” total on the MH Tab (AB15) is not greater or equal to the total on the Provider Report (C11), then an “Error” message will appear in column (AC15).

(I-E) Indirect Costs: Enter the amount of County Indirect Costs charged to the Program in the Administrator’s Office Cost Center. **However, if your county is providing MA Initiative Service directly and indirect costs were included in the rate, you may enter them in cost centers Targeted Case Management, Family Based Service, and Crisis Intervention.**

Note: Per 4300.55 (C) Departmental participation in county indirect costs will not exceed 2.0% of the amount reimbursed by the Department for the county program.

(Subtotal Total Expenditures): The sum of I-A through I-E is calculated automatically.

VI. Annual Mental Health Reports and Instructions

A. Instructions for Mental Health Income and Expenditure Report (Continued)

Section II – REVENUES (JOINDER)

(II-A) Program Service Fees: Enter the funds earned from persons or their legally responsible relatives as payments for all or part of the costs of services which a person has received.

(II-B) Private Insurance Fees: Enter the funds earned from private insurance plans for payment of services received by persons.

(II-C) Medical Assistance Administrative Claim Reimbursements (Block Grant): Enter the amounts of Administrative Reimbursement for Medicaid Initiatives, e.g., Intensive Case Management, Family Based Mental Health, EPSDT, Crisis Intervention and Resource Coordination paid to the County. **MH reimbursements are reported on an accrual basis.**

(II-D) Medical Assistance Administrative Claim Reimbursements (Joinder): Enter the amounts of Administrative Reimbursement for Medicaid Initiatives, e.g., Intensive Case Management, Family Based Mental Health, EPSDT, Crisis Intervention and Resource Coordination paid to the joinder. **MH reimbursements are reported on an accrual basis.**

(II-E) Room and Board: Enter the amount of room and board on this line in the Community Residential Services and/or Housing Support Services cost centers.

(II-F) Earned Interest: Enter the amount of interest earned.

(II-G) County/Other Funded Eligible: Enter the amount of county or other funds used for costs which would have been eligible for DHS participation if funding were available.

(II-H) County/Other Funded Ineligible: Enter the amount of county or other funds used for costs which are ineligible for DHS participation.

(II-I) Medical Assistance (MA): Enter the amount of MA fee-for-service reimbursement for Psychiatric Inpatient Hospitalization, Outpatient, Partial Hospitalization (Day Treatment), Family Based Mental Health, Targeted Case Management, Crisis Intervention, and Community Treatment Teams.

VI. Annual Mental Health Reports and Instructions

A. Instructions for Mental Health Income and Expenditure Report

Section II – REVENUES (JOINDER) (Continued)

(II-J) Other: Enter the amount of other sources of revenue, not defined in Lines A-I.

Do not enter prior year adjustments on this line as a source of “Other” revenue.

Note: If the Other Revenue total on the MH Tab does not agree with the total of Other MH Revenue on the Other Revenue Footnote, then an “Error” message will appear in (AC28).

Note: HSDF funding will not be reported as an “Other Revenue” source for reporting when received from the block grant county. Total HSDF funding received by the block grant county for the MH program will be reported as program expenditures on the MH report and on the Human Services and Supports tab as “Other Total Expended HSS Funds”. HSDF funding received from the Joinder for MH services will continue to be reported as offsetting revenues. If “Other Revenue” is reported, you must complete the “Other Revenue Sources” footnote.

(Subtotal Revenues) The sum of II-A through II-J is calculated automatically.

Section III – DHS REIMBURSEMENT

County Block Grant:

(III-A) State HSBG: Enter the amount contributed to the Joinder by the block grant county for MH services.

(III-B) State PATH Match: The State PATH Match associated with the block grant county will auto-populate as it relates to the Federal PATH funds which are reported in the Mental Health Categorical Reporting Table, Line B9, PATH Homeless Grant (Federal). **The total for the block grant county and the joinder State PATH match should equal one-third of the amount entered in the Federal PATH Homeless Grant fund line.**

(III-C) Prior Year Retained Earnings-3%: Enter the amount from prior year retained earnings, up to the 3% maximum, which was used to fund eligible costs of the block grant county.

(III-D) Prior Year Retained Earnings-Waiver of 3%: Enter the amount from prior year retained earnings-waiver of 3% which was used to fund eligible costs of the block grant county in accordance with the county’s approved Waiver plan.

(III-E) SSBG: Enter the amount from the SSBG allocation, which was used to fund eligible costs of the block grant county.

VI. Annual Mental Health Reports and Instructions

A. Instructions for Mental Health Income and Expenditure Report

Section III – DHS REIMBURSEMENT

County Block Grant (Continued)

(III-F) CMHSBG: Enter the amount from the CMHSBG allocation which was used to fund eligible costs of the block grant county.

Note: If the total amount of CMHSBG on (AB37+AB47+AB48) does not agree with the total on the CMHSBG Report (D70), then an “Error” message will appear in (AC37).

(III-G) Crisis Counseling: Enter the amount from the Crisis Counseling allocation which was used to fund eligible costs of the block grant county.

(Subtotal County Block Grant) The sum of the county Block Grant funding (III-A through III-G) is calculated automatically.

Joinder Non-Block Grant (funding paid directly to the Joinder by the Department of Human Services)

(III-H) Base Allocation 90%: Enter the amount from the base allocation which was used to fund costs eligible for 90% state participation.

(III-I) Base Allocation 100%: Enter the amount from the base allocation which was used to fund costs eligible for 100% state participation. **The sum of Lines H+I will be combined with Appropriation 10248 amounts from the MH Categorical Table and will carry forward to the Summary NBG report, Column 4, Section A, Line A1.**

(III-J) DHS Categorical Funding 90%: (The subtotal of the amounts from categorical allocations used to fund costs eligible for 90% state participation.) **The amount will be brought forward from the corresponding subtotal for 90% reimbursed categoricals on the MH Categorical Table.**

(III-K) DHS Categorical Funding 100%: (The subtotals of the amounts from categorical allocations used to fund costs eligible for 100% state participation.) **The amount will be brought forward from the corresponding subtotal for 100% reimbursed categoricals on the MH Categorical Table.**

VI. Annual Mental Health Reports and Instructions

A. Instructions for Mental Health Income and Expenditure Report

Section III – DHS REIMBURSEMENT

County Block Grant (Continued)

(III-L) SSBG 90%: Enter the amounts from the SSBG allocation, which were used to fund 90% eligible costs. **The amount reported will carry forward to the total amount reported on the Summary NBG Report, Column 4, Section A, Line 4.**

(III-M) SSBG 100%: Enter the amounts from the SSBG allocation, which were used to fund 100% eligible costs. **The amount reported will carry forward to the total amount reported on the Summary NBG Report, Column 4, Section A, Line 4.**

(III-N) CMHSBG Non-Categorical Funding 90%: Enter the amounts from the CMHSBG allocations which were used to fund 90% eligible costs for **non-categorical** expenditures funded from CMHSBG, Appropriation 70167. **The amount reported will carry forward to the Summary NBG Report, Column 4, Section A, Line 5.**

(III-O) CMHSBG Non-Categorical Funding 100%: Enter the amounts from the CMHSBG allocations which were used to fund 100% eligible costs for **non-categorical** expenditures funded from CMHSBG, Appropriation 70167. **The amount reported will carry forward to the Summary NBG Report, Column 4, Section A, Line 5.**

Subtotal Joinder Non-Block Grant - The sum of III-H through III-O is calculated automatically.

The totals for all Cost Centers, Section III (Sum of Lines H through O) should agree to the amount in Column 4, Section A, Subtotal Mental Health Services on the Summary NBG Report.

Subtotal DHS Reimbursement: The sum of the County Block Grant funding and the Joinder Non-Block Grant funding will automatically calculate.

Section IV – COUNTY MATCH

A. County Match Block Grant - Enter amount of county match that was expended for the block grant county, if applicable.

B. County Match – Joinder 10%

The minimum amount of county funds (10% County match) required to match state funding will be calculated. This amount automatically calculates based upon the sum of Base Allocation 90% (Section III, Line H), DHS Categorical Funding 90% (Section III, Line J), SSBG 90% (Section III, Line L), CMHSBG Non-Categorical Funding 90% (Section III, Line N). **County match in excess of the required 10%, if applicable, must be reported on the appropriate line under Section II, Revenues, Lines G and/or H.**

VI. Annual Mental Health Reports and Instructions

A. Instructions for Mental Health Income and Expenditure Report (Continued)

Section V – TOTAL ALL REVENUES

The sum of Subtotal Revenue, Subtotal DHS Reimbursement and County Match for both the block grant and the Joinder 10% automatically calculates.

Revenues=Expenditures Check

Each cost center's revenues must equal their expenditures. If this is true, then each cost center will have a balance of zero. If there is a balance for any cost center, then the revenues do not equal the expenditures. Please recheck the numbers.

B. Instructions for Mental Health Categorical Reporting Table

Based on the entries in the MH Categorical Reporting Table, the categorical expenditures will prepopulate the Joinder Non-Block Grant cells in Section III, Lines J and K, where appropriate.

The amount of the allocations is based on the last letter received from OMHSAS. The accuracy of those amounts can be verified by comparing them to the Summation of Revenues letter received from the Bureau of Financial Operations (BFO). Enter expenditures by categorical in all applicable cost centers. The total will automatically calculate and the results will be displayed in column AB of the table. This amount should not exceed the total allocation amount by individual categorical as provided on your last allocation letter form the Program Office. The totals for both the 90% and 100% categoricals should agree with the amounts in cells AB 43 and AB 44 respectively.

VII. Intellectual Disabilities Reporting Requirements

Note: The cost center match requirements do not apply for expenditures reimbursed with County Block Grant funds (both State and Federal funding). The match requirements do apply for expenditures reimbursed by the Joinder.

A. Service Cost Centers

Cost Centers for reporting Income and Expenditures for ID Services for FY 16-17 are as follows:

	<u>Abbreviation</u>	<u>State/County Match</u>
<i>Administrator’s Office</i>	AO	90/10%
<i>Case Management</i>	CM	90/10%
<i>Community Residential Services</i>	CR	100%
<i>Community Based Services</i>	CB	90/10%
<i>Other (Prior Approval Required)*</i>	OT	*

*** Other Cost Center:** The “Other Cost Center” requires prior approval from the Office of Developmental Programs (ODP) with the exception of the entries regarding administrative costs of FMS Vendor Fiscal Agents or FMS Agencies with Choice and the Temporary NBG Funds for Regional Collaboratives. However, all entries in the “Other Cost Center” require a footnote explanation.

Please be advised that the FY 16-17 cost center reporting requirements are based upon the ODP Bulletin 00-13-04, “Crosswalk between ODP Cost Center Codes and Human Services Block Grant Cost Center Codes” with Attachment, Effective July 1, 2012, Date of Issue August 21, 2013.

B. Intellectual Disabilities Fiscal Year 2016-2017 – Appropriated Funding Streams (Specific to the Joinder)

Description	Source	Appropriation
Community Base (Non-Residential/Residential)	State	10255
Waiver Administration	State/Federal	10255/70175
Social Services Block Grant	Federal	70177

VII. Intellectual Disabilities Reporting Requirements (Continued)

C. Categorical Allocations

Chapter 4300, County Mental Health and Intellectual Disabilities Fiscal Regulations, Section 4300.155(a) defines categorical funding as the identification of a certain dollar amount in a county ID allocation to be used for a specific component of the county program. These funds shall be considered restricted and available for the stated purpose only. **Section 4300.155(b) states that unexpended categorical funds may not be used to offset a deficit incurred in the base program or another categorical program unless approved by the Secretary, as a change to the county allocation.**

Expenditures eligible for DHS participation supported by categorical allocations are to be reported individually on the ID Categorical Table. Subtotals for categorical expenditures for each cost center are brought forward to the ID Income and Expenditure Report, Section III, Lines H (90%) and I (100%).

Note: The ID Categorical Reporting Table should be completed before the ID County Human Services Expenditure Report.

Expenditures eligible for DHS participation supported by the SSBG allocations are to be reported on the ID I&E Report, Section III, Lines J and K (SSBG 90% and SSBG 100%).

A listing of FY 16-17 categorical allocations as prescribed by the ODP is provided for your reference. This chart describes the source, the appropriate reimbursement rate (90% and/or 100%), reporting schedule and remarks to further clarify the reporting of these funds.

Note: The cost center match requirements do not apply for expenditures reimbursed with County Block Grant funds (both State and Federal funding). The match requirements do apply for expenditures reimbursed by the Joinder.

**INTELLECTUAL DISABILITIES
FISCAL YEAR 2016-2017
CATEGORICAL LINE ITEMS CHART
(Specific to the Joinder)**

Description	APR	90%	100%	Reporting Schedule	Remarks
Supports Coordination (Non TSM)	10255	X		ID Report, Section A1	CM Cost Center Only
Pennhurst Dispersal	10255	X		ID Report, Section A2	All Cost Centers except AO, CR
Administration (TSM)	10255		X	ID Report, Section B1	AO Cost Center Only
Employee Pilot Project	10255		X	ID Report, Section B2	AO & CB Cost Centers
Pennhurst Dispersal – Residential Only	10255		X	ID Report, Section B3	CR Cost Center Only
Temporary NBG Funds for Regional Collaborative	10255		X	ID Report, Section B4	OT Cost Centers Only
WAIVER CATEGORICALS					
Administration	10255/70175		X	ID Report, Section B5	AO, OT Cost Centers Only
Health Care Quality Units	10255/70175		X	ID Report, Section B6	AO Cost Center Only
Independent Monitoring Team	10255/70175		X	ID Report, Section B7	AO Cost Center Only

VII. Intellectual Disabilities Reporting Requirements (Continued)

D. Targeted Services Management Initiative, Supports Coordination, and Case Management

Targeted Services Management (TSM) and Waiver Supports Coordination payments have been made through PROMISe since the beginning of the 2008/09 fiscal year. These payments represent the State and Federal funding associated with these programs as one payment. **TSM and Waiver Supports Coordination revenue and expense will not be reported on this report.**

The state-funded Supports Coordination Categorical, which is frequently referred to as Base Case Management, continues to be paid as part of the county ID allocations and will be reported as a categorical on the ID Categorical Table. The expenditures for this activity/service will continue to be reported on the ID report.

The categorical expenditures associated with Base Case Management and TSM Admin will be reported on the ID Categorical Reporting Table as follows:

<u>Categorical</u>	<u>Appropriation Center</u>	<u>Cost</u>
Supports Coordination	10255	90% Funding (CM)
Administration (TSM)	10255	100% Funding (AO)

E. Room and Board Revenues and Collection

Counties are expected to report actual room and board collections as reported by the providers **for base clients** on the **ID Income and Expenditure Report in the Community Residential Services Cost Center when the home has no Waiver funded consumers.** For these homes there will be annual cost settlement with all providers covered under the allowable costs standards of the 4300 Regulations when the home or residential facility has no waiver clients. This annual cost settlement includes the most accurate accounting of room and board revenues and providers must report actual room and board collected to counties for reporting purposes. Gross expense must be reported under the ID column of the Provider Report. See instructions under Part IV, C, Instructions for Provider Report. When the residential home has residents who are funded by both Waiver funding and State only funding, the county is no longer required to report room and board revenues on this year-end expenditure report.

VII. Intellectual Disabilities Reporting Requirements (Continued)

F. Social Services Block Grant Reporting

SSBG funding that is identified in the ID allocation letter as 100% DHS funding may be used and reported in Section III, DHS Reimbursement, Joinder Non-Block Grant section, Line K on the ID I&E Report regardless of the cost center in which it is reported. SSBG funding that is not identified with a percent reimbursement requirement in the ID allocation letter must follow the rules of the Cost Center in which it is reported and used. In this instance the only time it is reimbursed at 100% is when used in the Community Residential Cost Center.

Note: The cost center match requirements do not apply for expenditures reimbursed with County Block Grant funds (both state and federal funding). The match requirements do apply for expenditures reimbursed by the Joinder.

VIII. Annual Intellectual Disabilities Reports and Instructions

A. Instructions for Intellectual Disabilities Income and Expenditure Report

The **ID report** is completed by the Joinder to report gross expenditures for county administration, the direct provision of services by the county and purchased services. The report requires the categorization of expenditures into specific cost centers. All costs are reported, regardless of the source of funding or the level of DHS reimbursement.

The following instructions refer to the completion of the **ID report** for each individual cost center.

Section I – TOTAL EXPENDITURES (JOINDER)

(I-A) Personnel: Enter the costs for wages and salaries, employee benefits, and miscellaneous personnel expenses.

(I-B) Operating: Enter the costs for rent, communications, insurance, legal services, audits, supplies, staff travel, overhead, and system consultants. Also enter the costs for equipment, furnishings, repairs, renovations and real property purchases.

(I-C) Reserved: This is reserved for DHS use. Do not use unless instructed at a later time.

(I-D) Purchased Services: Enter the gross expenditures for purchased services. Providers and associated expenditures for direct care services should also be listed on the Provider Report.

Note: If the “Purchased Services” total on the ID Tab (H14) is not greater or equal to the total on the Provider Report (D11), then an “Error” message will appear in (I14)

(I-E) Indirect Costs: Enter the amount of County Indirect Costs charged to the Program in the Administrator’s Office Cost Center.

Note: Per 4300.55 Departmental participation in county indirect costs will not exceed 2.0% of the amount reimbursed by the Department for the county program.

In FY 11/12 ODP determined that services billed and paid through PROMISE for the Consolidated and PFDS Waiver programs can be used in the indirect cost calculation. This information will be unique for each county, reflecting the amount of payment made to providers of service on behalf of consumers registered with the county program. To determine the reimbursement cap for indirect costs purposes, add this figure to your county’s allocation **for the prior year. If you need assistance getting your waiver amount, please contact your ODP Program Representative.**

Subtotal Total Expenditures: The sum of I-A through I-E is calculated automatically.

VIII. Annual Intellectual Disabilities Reports and Instructions

A. Instructions for Intellectual Disabilities Income and Expenditure Report (Continued)

Section II – REVENUES (JOINDER)

(II-A) Program Service Fees: Enter the funds earned from persons or their legally responsible relatives as payments for all or part of the costs of services which a person has received.

(II-B) Private Insurance Fees: Enter the amount of funds earned from private insurance plans for payment of services received by persons.

(II-C) Medical Assistance - Administrative Claims (Block Grant): Enter the amounts of Administrative Reimbursement for TSM for the Block Grant. TSM reimbursements are reported on an accrual basis. This line item is used in the Administrator's Office Cost Center only.

(II-D) Medical Assistance - Administrative Claims (Joinder): Enter the amounts of Administrative Reimbursement for TSM for the Joinder. TSM reimbursements are reported on an accrual basis. This line item is used in the Administrator's Office Cost Center only.

(II-E) Room and Board: Enter the amount of actual room and board collections for base clients in the Community Residential Services Cost Center when the home has no Waiver funded consumers.

(II-F) Earned Interest: Enter the amount of interest earned.

(II-G) County/Other Funded Eligible: Enter the amount of county or other funds used for costs which would have been eligible for DHS participation if funding were available.

(II-H) County/Other Funded Ineligible: Enter the amount of county or other funds used for costs which are ineligible for DHS participation.

VIII. Annual Intellectual Disabilities Reports and Instructions

A. Instructions for Intellectual Disabilities Income and Expenditure Report

Section II – REVENUES (JOINDER) (Continued)

(II-I) Other: Enter the amount of other sources of revenue, not defined in Lines A-H.

Do not enter prior period adjustments on this line as a source of “Other” revenue. Prior period adjustments must be entered as Grant Fund Adjustments on the “Adjustments to Fund Balance” footnote.

Note: If the Other Revenue total on the ID Tab (H26) does not agree with the total of Other ID Revenue on the Other Revenue Footnote, then an “Error” message will appear in (I26).

Note: HSDF funding will not be reported as an “Other Revenue” source for reporting when received from the block grant county. Total HSDF funding received by the block grant county for the ID program will be reported as program expenditures on the ID report and on the Human Services and Supports tab as “Other Total Expended HSS Funds”. HSDF funding received from the Joinder for ID services will continue to be reported as offsetting revenues on the ID report. If “Other Revenue” is reported, you must complete the “Other Revenue Sources” footnote.

(Subtotal Revenue): The sum of II-A through II-I will calculate automatically.

Section III – DHS REIMBURSEMENT

County Block Grant

(III-A) State HSBG: Enter the amount contributed to the Joinder by the block grant county for ID services.

(III-B) Prior Year Retained Earnings-3%: Enter the amount from prior year retained earnings, up to the 3% maximum, which was used to fund eligible costs of the block grant county.

(III-C) Prior Year Retained Earnings-Waiver of 3%: Enter the amount from prior year retained earnings-waiver of 3% which was used to fund eligible costs of the block grant county in accordance with the county’s approved Waiver plan.

(III-D) SSBG: Enter the amount from the SSBG allocation which was used to fund eligible costs of the block grant county.

(III-E) MA: Enter the amount of the Federal share of the Waiver Administration allocation which was used to fund eligible costs of the block grant county.

(Subtotal County Block Grant): The amount of County Block Grant funds (III-A through III-E) contributed by the block grant county will calculate automatically.

VIII. Annual Intellectual Disabilities Reports and Instructions

A. Instructions for Intellectual Disabilities Income and Expenditure Report

Section III – DHS Reimbursement (Continued)

Joinder Non-Block Grant

(III-F) Base Allocation 90%: Enter the amount from the base allocation which was used to fund costs eligible for 90% state participation.

(III-G) Base Allocation 100%: Enter the amount from the base allocation which was used to fund costs eligible for 100% state participation.

(III-H) DHS Categorical Funding 90%: The subtotal of the amounts from categorical allocations used to fund costs eligible for 90% state participation. **The amount will automatically populate from the “Subtotal 90% Categoricals” line on the ID Categorical Reporting Table.**

(III-I) DHS Categorical Funding 100%: The subtotals of the amounts from categorical allocations used to fund costs eligible for 100% state participation. **The amount will automatically populate from the “Subtotal 100% Categoricals” line on the ID Categorical Reporting Table.**

(III-J) SSBG 90%: Enter the amounts from the SSBG allocation, which were used to fund 90% eligible costs. **The amounts reported will carry forward to the total amount reported on the NBG Summary Report, Section B, Column 4, Line 2.**

(III-K) SSBG 100%: Enter the amounts from the SSBG allocation, which were used to fund 100% eligible costs. **The amounts reported will carry forward to the total amounts reported on the NBG Summary Report, Section B, Column 4, Line 2.**

Subtotal Joinder: The amount of funding contributed by the Joinder (III-F through III-K) will calculate automatically.

Subtotal DHS Reimbursement: The amount of DHS Reimbursement from both the block grant county and the Joinder will calculate automatically.

Section IV – COUNTY MATCH

- a. County Match - Block Grant - Enter amount of county match that was expended for the block grant county, if applicable.
- b. County Match – Joinder: The amount of county funds (10% County match) required to match state funding. This amount automatically calculates based upon the sum of Base Allocation 90%, DHS Categorical Funding 90% and SSBG 90%.

Note: County match in excess of the required 10% if applicable must be reported in appropriate line under Section II, Revenues, Lines G and/or H.

VIII. Annual Intellectual Disabilities Reports and Instructions

A. Instructions for Intellectual Disabilities Income and Expenditure Report (Continued)

Section V – TOTAL ALL REVENUES

The sum of Subtotal Revenue, Subtotal DHS Reimbursement and County Match for both the block grant county and the Joinder is automatically calculated.

Revenues=Expenditures Check

Each cost center's revenues must equal their expenditures. If this is true, then each cost center will have a balance of zero. If there is a balance for any cost center, then the revenues do not equal the expenditures. Please recheck the numbers.

B. Instructions for Intellectual Disabilities Categorical Reporting Table

Based on the entries in the ID Categorical Reporting Table, the categorical expenditures will pre-populate the Joinder Non-Block Grant cells in Section III, Lines H and I.

The amount of the allocations is based on the last letter received from ODP. The accuracy of those amounts can be verified by comparing them to the Summation of Revenues letter received from the BFO. Enter expenditures by categorical in all applicable cost centers. The total will automatically calculate and the results will be displayed in column H of the table. This amount should not exceed the total allocation amount by individual categorical as provided on your last allocation letter from the Program Office. The totals for both the 90% and 100% categoricals should agree with the amounts in cells H39 and H40 respectively.

IX. Homeless Assistance Program Reporting Requirements

Service Cost Centers

Cost Centers for reporting Income and Expenditures for HAP Services for FY 16-17 are as follows:

Bridge Housing
Case Management
Rental Assistance
Emergency Shelter
Other Housing Supports

Please be advised that the FY 16-17 cost center reporting requirements are based upon the HAP Instruction Manual, as issued by DHS.

Note: Administration costs for HAP are reported on the HSS tab under the “Block Grant Administration” cost center. This cost center will also include Block Grant Administration costs associated with the CWSG and HSDF programs.

Note: The annual HAP Client Data Report must still be completed and submitted to the Office of Income Maintenance, when requested.

X. Annual Homeless Assistance Program Report Instructions

Section I – TOTAL EXPENDITURES

(I-A) Personnel: Enter the costs for wages and salaries, employee benefits, and miscellaneous personnel expenses.

(I-B) Operating: Enter the costs for rent, communications, insurance, legal services, audits, supplies, staff travel, overhead, and system consultants.
Also enter the costs for equipment, furnishings, repairs, renovations and real property purchases.

(I-C) Purchased Services: Enter the costs for services to clients for food, rent, security deposits, utility payments, transportation, housing, hotel/motel stays, and other purchased client services. Providers and associated expenditures for direct care services should also be listed on the Provider Report.

Note: If the “Purchased Services” total on the HAP Tab (G13) is not greater or equal to the total on the Provider Report (E11), then an “Error” message will appear in (H13).

(Subtotal Expenditures): The sum of I-A through I-C is calculated automatically.

Section II – REVENUES

(II-A) Client Fees: Enter the amount of client fees.

(II-B) County/Other Funded Eligible: Enter the amount of county or other funds used for costs which would have been eligible for DHS participation if funding were available.

(II-C) County/Other Funded Ineligible: Enter the amount of county or other funds used for costs which are ineligible for DHS participation.

(II-D) Other: Enter the amount of other types of income to be earned, such as income generated from telephones, washers, dryers, returned security deposits. Also enter the amount of interest earned.

Note: HSDF funding will not be reported as an “Other Revenue” source for reporting. Total HSDF funding used for the MH, ID, D&A, CWSG and HAP programs will be reported as program expenditures on the applicable program tabs and on the Human Services and Supports tab as “Other Total Expended HSS Funds”. If “Other Revenue” is reported, you must complete the “Other Revenue Sources” footnote.

Note: If the Other Revenue total on the HAP Tab (G19) does not agree with the total of Other HAP Revenue on the Other Revenue Footnote, then an “Error” message will appear in (H19).

(Subtotal Revenue): The sum of II-A through II-D is calculated automatically.

X. Annual Homeless Assistance Program Report Instructions (Continued)

Section III – DHS REIMBURSEMENT

(III-A) State HSBG: After the “Revenues” section is completed, and the data is entered in all other “DHS Reimbursement” lines and “County Match” if applicable, the State HSBG expenditures will calculate automatically.

(III-B) Prior Year Retained Earnings-3%: Enter the amount from prior year retained earnings, up to the 3% maximum, which was used to fund eligible costs of the block grant county.

(III-C) Prior Year Retained Earnings-Waiver of 3%: Enter the amount from prior year retained earnings-waiver of 3% which was used to fund eligible costs in accordance with the county’s approved Waiver plan.

(III-D) SSBG: Enter the amount of the SSBG allocation which was used to fund eligible costs.

(III-E) SABG: Enter the amount of the SABG allocation which was used to fund eligible costs.

(Subtotal DHS Reimbursement): The sum of III-A through III-E is calculated automatically.

Section IV – COUNTY MATCH

Enter amount of county match that was expended in each applicable cost center.

Section V – TOTAL ALL REVENUES

The sum of Subtotal Revenue, DHS Reimbursement and County Match is calculated automatically.

Revenues=Expenditures Check

Each cost center’s revenues must equal their expenditures. If this is true, then each cost center will have a balance of zero. If there is a balance for any cost center, then the revenues do not equal the expenditures. Please recheck the numbers.

XI. Child Welfare Special Grants Reporting Requirements

Service Cost Centers

Cost Centers for reporting Income and Expenditures for CWSG for FY 16-17 are as follows:

Evidence-Based Programs
Promising Practice
Alternatives to Truancy
Housing

Note: Administration costs for the CWSG Program are reported on the HSS tab under the “Block Grant Administration” cost center. This cost center will also include Block Grant Administration costs associated with the HAP and HSDF programs.

XII. Annual Child Welfare Special Grants Report Instructions

Section I – TOTAL EXPENDITURES

(I-A) Personnel: Enter the costs for wages and salaries, employee benefits, and miscellaneous personnel expenses.

(I-B) Operating: Enter the costs for rent, communications, insurance, legal services, audits, supplies, staff travel, overhead, and system consultants. Also enter the costs for equipment, furnishings, repairs, renovations and real property purchases.

(I-C) Purchased Services: Enter the costs for purchased client services. Providers and associated expenditures for direct care services should also be listed on the Provider Report.

Note: If the “Purchased Services” total on the C&Y Tab (F13) is not greater or equal to the total on the Provider Report (F11), then an “Error” message will appear in (G13).

(Subtotal Expenditures): The sum of I-A through I-C is calculated automatically.

Section II – REVENUES

(II-A) Client Fees: Enter the amount of client fees.

(II-B) County/Other Funded Eligible: Enter the amount of county or other funds used for costs which would have been eligible for DHS participation if funding were available.

(II-C) County/Other Funded Ineligible: Enter the amount of county or other funds used for costs which are ineligible for DHS participation.

(II-D) Other: Enter the amount of other types of income earned, including interest income.

Note: HSDF funding will not be reported as an “Other Revenue” source for reporting. Total HSDF funding used for the MH, ID, D&A, CWSG and HAP programs will be reported as program expenditures on the applicable program tabs and on the Human Services and Supports tab as “Other Total Expended HSS Funds”. If “Other Revenue” is reported, you must complete the “Other Revenue Sources” footnote.

Note: If the Other Revenue total on the C&Y Tab (F19) does not agree with the total of Other CW Revenue on the Other Revenue Footnote, then an “Error” message will appear in (G19).

(Subtotal Revenues): The sum of II-A through II-D is calculated automatically.

XII. Annual Child Welfare Special Grants Report Instructions (Continued)

Section III – DHS REIMBURSEMENT

(III-A) State HSBG: After the “Revenues” section is completed, and the data is entered in all other “DHS Reimbursement” lines and “County Match” if applicable, the State HSBG expenditures will automatically be calculated. This calculation is formula-driven.

(III-B) Prior Year Retained Earnings-3%: Enter the amount from prior year retained earnings, up to the 3% maximum, which was used to fund eligible costs of the block grant county.

(III-C) Prior Year Retained Earnings-Waiver of 3%: Enter the amount from prior year retained earnings-waiver of 3% which was used to fund eligible costs of the block grant county in accordance with the county’s approved Waiver plan.

(Subtotal DHS Reimbursement): The sum of III-A through III-C is calculated automatically.

Section IV – COUNTY MATCH

Enter amount of county match that was expended.

Section V – TOTAL ALL REVENUES

The sum of Subtotal Revenue, DHS Reimbursement and County Match is calculated automatically.

Revenues=Expenditures Check

Each cost center’s revenues must equal their expenditures. If this is true, then each cost center will have a balance of zero. If there is a balance for any cost center, then the revenues do not equal the expenditures. Please recheck the numbers.

XIII. Human Services and Supports/Human Services Development Fund Reporting Requirements

HSDF funding used for the MH, ID, D&A, CWSG and HAP programs will be reported as program expenditures on the applicable program tabs and on the Human Services and Supports tab as “Other Total Expended HSS Funds”.

Service Cost Centers

Cost Centers for reporting Income and Expenditures for HSS for FY 16-17 are as follows:

- Block Grant Administration
- Adult Services
- Aging Services
- Children and Youth Services
- Generic Services
- Interagency Coordination
- Specialized Services

Note: Administration costs for the HSDF Program are reported on the HSS tab under the “Block Grant Administration” cost center. This cost center will also include Block Grant Administration costs associated with the HAP and CWSG programs.

XIV. Annual Human Services and Supports / Human Services Development Fund Report Instructions

Section I – TOTAL EXPENDITURES

(I-A) Personnel: Enter the costs for wages and salaries, employee benefits, and miscellaneous personnel expenses.

(I-B) Operating: Enter the costs for rent, communications, insurance, legal services, audits, supplies, staff travel, overhead, and system consultants. Also enter the costs for equipment, furnishings and repairs.

(I-C) Reserved: This is reserved for DHS use. Do not use unless instructed at a later time.

(I-D) Purchased Services: Enter the gross expenditures for purchased client services. Providers and associated expenditures for direct care services should also be listed on the Provider Report.

Note: If the “Purchased Services” total on the HSS Tab (I14) is not greater or equal to the total on the Provider Report (G11), then an “Error” message will appear in (J14).

(I-E) Indirect Costs: Enter the amount of indirect costs charged to the Block Grant Program.

(Subtotal Expenditures): The sum of I-A through I-E is calculated automatically.

Section II – REVENUES

(II-A) Client Fees: Enter the amount of client fees.

(II-B) County/Other Funded Eligible: Enter the amount of county or other funds used for costs which would have been eligible for Departmental participation if funding were available.

(II-C) County/Other Funded Ineligible: Enter the amount of county or other funds used for costs which are ineligible for Departmental participation.

(II-D) Other: Enter the amount of other types of income earned, including interest income. If “Other Revenue” is reported, you must complete the “Other Revenue Sources” footnote.

Note: If the Other Revenue total on the HSS Tab (I21) does not agree with the total of Other HSS Revenue on the Other Revenue Footnote, then an “Error” message will appear in (J21).

(Subtotal Revenues): The sum of II-A through II-D is calculated automatically.

XIV. Annual Human Services and Supports / Human Services Development Fund Report Instructions (Continued)

Section III – DHS REIMBURSEMENT

(III-A) State HSBG: After the “Revenues” section is completed, and the data is entered in all other “DHS Reimbursement” lines and “County Match” if applicable, the State HSBG expenditures is calculated automatically.

(III-B) Prior Year Retained Earnings-3%: Enter the amount from prior year retained earnings, up to the 3% maximum, which was used to fund eligible costs of the block grant county.

(III-C) Prior Year Retained Earnings-Waiver of 3%: Enter the amount from prior year retained earnings-waiver of 3% which was used to fund eligible costs of the block grant county in accordance with the county’s approved Waiver plan.

Section IV – COUNTY MATCH

Enter the amount of county match that was expended.

Section V – TOTAL ALL REVENUES

The sum of Subtotal Revenue, DHS Reimbursement and County Match is calculated automatically.

Program Table: Other Total Expended HSS Funds

Enter the amounts of Other Total Expended HSS funds for MH, ID, D&A, CWSG and HAP, which are reported as expenditures on the appropriate program reports.

Revenues=Expenditures Check

Each cost center’s revenues must equal their expenditures. If this is true, then each cost center will have a balance of zero. If there is a balance for any cost center, then the revenues do not equal the expenditures. Please recheck the numbers.

XV. Drug & Alcohol Services Program Requirements

Service Cost Centers

- Cost Centers for reporting Income and Expenditures for **BHSI D&A Services** for FY 16-17 are as follows:

- Administration
- Inpatient Non-Hospital
 - Detoxification*
 - Treatment and Rehabilitation*
 - Halfway House*
- Inpatient Hospital
 - Detoxification*
 - Treatment and Rehabilitation*
- Partial Hospitalization
- Outpatient/IOP
- Medication Assisted Therapy (MAT)
 - Methadone*
 - Buprenorphine*
 - Vivitrol*
 - Other*
- Recovery Support Services
 - Certified Recovery Specialist*
 - Recovery Housing*
 - Recovery Centers*
 - Other*
- Case/Care Management
- Other Intervention
- Prevention

- Cost Centers for reporting Income and Expenditures for **Act152** for FY 16-17 are as follows:

- Administration
- Inpatient Non-Hospital
 - Detoxification*
 - Treatment and Rehabilitation*
 - Halfway House*

- Cost Centers for reporting income & expenditures for the **State-Centers of Excellence** for FY 16-17 are as follows:

- Case/Care Management

XVI. Annual Drug and Alcohol Report Instructions

Section I – TOTAL EXPENDITURES (JOINDER)

(I-A) Personnel: Enter the costs for wages and salaries, employee benefits, and miscellaneous personnel expenses.

(I-B) Operating: Enter the costs for rent, communications, insurance, legal services, audits, supplies, staff travel, overhead, and system consultants.
Also enter the costs for equipment, furnishings, repairs, renovations and real property purchases.

(I-C) Reserved- This line is reserved for DHS use. Do not use unless instructed at a later date.

(I-D) Purchased Services: Enter the costs for purchased client services. Providers and associated expenditures for direct care services should also be listed on the Provider Report.

Note: If the “Purchased Services” total on the D&A Tab (U15) is not greater or equal to the total on the Provider Report (H11), then an “Error” message will appear in (V15).

(Subtotal Expenditures): The sum of I-A through I-D is calculated automatically.

Section II – REVENUES (JOINDER)

(II-A) Client Fees: Enter the amount of client fees.

(II-B) County/Other Funded Eligible: Enter the amount of county or other funds used for costs which would have been eligible for DHS participation if funding were available.

(II-C) County/Other Funded Ineligible: Enter the amount of county or other funds used for costs which are ineligible for DHS participation.

(II-D) Other: Enter the amount of other types of income earned, including interest income.

Note: HSDf funding will not be reported as an “Other Revenue” source for reporting when received from the block grant county. Total HSDf funding received by the block grant county for the D&A program will be reported as program expenditures on the D&A report and on the Human Services and Supports tab as “Other Total Expended HSS Funds”. HSDf funding received from Joinder for D&A MH services will continue to be reported as offsetting revenues. If “Other Revenue” is reported, you must complete the “Other Revenue Sources” footnote.

Note: If the Other Revenue total on the D&A Tab (U21) does not agree with the total of Other D&A Revenue on the Other Revenue Footnote, then an “Error” message will appear in (V21).

(Subtotal Revenues): The sum of II-A through II-D will calculate automatically.

XVI. Annual Drug and Alcohol Report Instructions (Continued)

Section III – DHS REIMBURSEMENT

(III-A) State HSBG: Enter the amount contributed to the Joinder by the block grant county for D&A services.

(III-B) Prior Year Retained Earnings-3%: Enter the amount from prior year retained earnings, up to the 3% maximum, which was used to fund eligible costs of the block grant county.

(III-C) Prior Year Retained Earnings-Waiver of 3%: Enter the amount from prior year retained earnings-waiver of 3% which was used to fund eligible costs of the block grant county in accordance with the county's approved Waiver plan.

(III-D) Joinder – Act 152 Funding: Enter the amount of Act 152 funding which was used to fund eligible expenses.

(III-E) Joinder – BHSI Funding: Enter the amount of BHSI funding which was used to fund eligible expenses.

(III-F) State-Centers of Excellence: Enter the amount of State-Centers of Excellence funding which was used to fund eligible expenses.

(Subtotal DHS Reimbursement): The sum of III-A through III-F will calculate automatically.

Section IV – COUNTY MATCH – Block Grant

Enter the amount of county match that was expended by the block grant county, if applicable.

Section V – TOTAL ALL REVENUES

The sum of Subtotal Revenues, Subtotal DHS Reimbursement and Block Grant County Match will calculate automatically.

Revenues=Expenditures Check

Each cost center's revenues must equal their expenditures. If this is true, then each cost center will have a balance of zero. If there is a balance for any cost center, then the revenues do not equal the expenditures. Please recheck the numbers.

XVII. Non-Block Grant Summary Report Instructions

This report is completed to provide a summary of the MH, ID and D&A grant allocations that were paid directly to the Joinder by the DHS, costs eligible for DHS participation and fund balances for the reporting period identified.

Sources of Funding

Each line is used to report all non-block grant funds received from the DHS during the fiscal year. Sources of income considered as revenue to the program such as ICM/FB Administrative Reimbursements and HSDF should **not** be reported on the Summary Report.

The following instructions are for completing each column of the Summary Report.

Column (1) – Total Carryover

Enter the amount of carryover funds **as identified in your prior year Expenditure Report Closure Email from the BFO.**

Column (2) – Allotment

Enter the funds received from the DHS **as identified in your payment notification letters and your allocation letters from the program office.**

Column (3) - DHS Allocation

The DHS Allocation is the total of Column (1) plus Column (2) and is calculated automatically.

Column (4) - Cost Eligible for DHS Participation

Section A (Mental Health Services), Lines 1-8, is the sum of all Cost Centers for each Joinder MH appropriation. The amounts from the MH report, specific to the Joinder, are automatically brought forward and populate the cells.

Subtotal Mental Health Services is the sum of A-1 through A-8 and is calculated automatically.

Section B (Intellectual Disabilities Services), Lines 1-3, is the sum of all Cost Centers for each Joinder ID appropriation. The amounts from the ID report, specific to the Joinder, are automatically brought forward and populate the cells.

Subtotal Intellectual Disabilities Services is the sum of B-1 through B-3 and is calculated automatically.

Section C (Drug and Alcohol Services), Lines 1, 2 and 3, is the sum of all Cost Centers for the Joinder Act 152, BHSI Drug and Alcohol and State-Centers of Excellence funding, respectively. The amounts from the D&A report are automatically brought forward and populate the cells.

Subtotal Drug and Alcohol Services is the sum of C-1, C-2 and C-3 and is calculated automatically.

XVII. Non-Block Grant Summary Report Instructions

Sources of Funding

Column (4) - Cost Eligible for DHS Participation (Continued)

Section D (Total for Joinder Reporting): The sum of the subtotals of Mental Health Services, Intellectual Disabilities Services, and Drug and Alcohol Services. The amount is calculated automatically.

Column (5) – Balance of Funds

The Balance of Funds is the total of Column (3) minus Column (4) and is calculated automatically.

Column (6) - Adjustments

Enter any adjustments from prior years due to reporting errors, independent service provider audits, court decisions, etc. **Do not report any adjustments resulting from audits completed by the DHS unless specifically advised to do so. Single Audit settlement adjustments will be made by DHS at the time of certification. Any adjustments made in column 6 should also be made on the Adjustment to Fund Balance Footnote.**

Note: The Summary-NBG report has an Error message built into cell I32. If the Adjustment reported on the Summary-NBG cell I31 does not agree with the amount on the Adjustment to Fund Balance cell F8 less the adjustment total found on the Summary Report-BG cell N26, then an Error message will appear.

Column (7) – Total Fund Balance

The sum of Column (5) and Column (6) is calculated automatically.

XVIII. Block Grant Summary Report Instructions

This report is completed to provide a summary of the HSBG allocations, costs eligible for DHS participation and fund balances for the reporting period identified. This report also provides the verification of the county match and retained earnings, if applicable.

1. County Match

County Match (%) – Enter the County Match percentage as identified in your County Human Services Block Grant appropriation letter received from the Office of Administration (OA).

Actual County Match (\$) – The amount of actual county match is automatically calculated by adding the total county match cell on each of the program worksheets.

Actual County Match (%) – The county match percentage is automatically calculated by taking the actual county match funds and dividing the amount by the total State HSBG, Prior Year Retained Earnings and Prior Year Retained Earnings-Waiver 3% funds expended.

2. Source of Block Grant DHS Funds

Each line is used to report all block grant funds received from the DHS during the fiscal year.

The following instructions are for completing each column of the Summary Report.

Column (1) – DHS Allocation

Enter the amount of your allocation as identified in your Human Services Block Grant allocation letter from the OA.

In line 1, “State Human Services Block Grant”, enter the combined total of the state HSBG funding allocated for all programs.

In line 2, “SSBG”, enter the combined total of the SSBG funding allocated for the MH, ID and HAP programs, if applicable. **(Note: The Federal Funding does not have the spending flexibility as the State HSBG funding).**

In line 3, “SABG”, enter the amount of SABG funding allocated for the HAP program, if applicable.

In line 4, “CMHSBG”, enter the amount of CMHSBG funding allocated for the MH program.

In line 5, “MA”, enter the amount of Federal MA funding allocated for the ID Waiver Administration program. **(Note: This amount should not include the billable Federal portion of the TSM Administrative Claim.)**

In line 6, “Crisis Counseling”, enter the amount of Crisis Counseling funding allocated for the MH program. **(Note: This amount should not include the billable Federal portion of the TSM Administrative Claim.)**

XVIII. Block Grant Summary Report Instructions

2. Source of Block Grant DHS Funds (Continued)

Column (2) - Costs Eligible for DHS Participation

Mental Health - The sum of all Cost Centers for each MH block grant appropriation. The amounts from the MH report are automatically brought forward and populate the cell.

Intellectual Disabilities - The sum of all Cost Centers for each ID block grant appropriation. The amounts from the ID report are automatically brought forward and populate the cell.

Homeless Assistance - The sum of all Cost Centers for each HAP block grant appropriation. The amounts from the HAP report are automatically brought forward and populate the cell.

Child Welfare - The sum of all Cost Centers for the CWSG block grant appropriation. The amounts from the CWSG report are automatically brought forward and populate the cell.

Human Services and Supports - The sum of all Cost Centers for HSS block grant appropriation. The amount from the HSS report is automatically brought forward and populates the cell.

Drug and Alcohol - The sum of all Cost Centers for the D&A block grant appropriation. The amount from the D&A report is automatically brought forward and populates the cell.

Total – This column is calculated automatically.

Column (3) – Balance of Funds

The Balance of Funds is automatically calculated by subtracting the Total Costs Eligible for DHS Participation Column from the DHS Allocation column.

Column (4) - Adjustments

Enter any adjustments from prior years due to reporting errors, independent service provider audits, court decisions, etc. **Do not report any adjustments resulting from audits completed by the DHS unless specifically advised to do so. Single Audit settlement adjustments will be made at the time of certification. Any adjustments made in column 4 should also be made on the Adjustment to Fund Balance Footnote.**

Note: The Summary-BG report has an Error message built into cell N27. If the Adjustment reported on the Summary-BG cell N26 does not agree with the amount on the Adjustment to Fund Balance cell F8 less the adjustment total found on the Summary Report-NBG cell I31, then an Error message will appear.

Column (5) – Total Fund Balance

The sum of Column (3) and Column (4) is calculated automatically.

XVIII. Block Grant Summary Report Instructions (Continued)

3. Retained Earnings

Line I - Unexpended Allocation – The balance of State HSBG funds automatically populates with the lower of Column (3) -Balance of Funds or Column (5) -Total Fund Balance.

Line II - Maximum Retained Earnings (3%) – The 3% maximum retained earnings amount will automatically calculate by multiplying the total State HSBG allocation by 3%.

Line III - Waiver Requested Money (if applicable) – The county may request a waiver of the 3% maximum of retained earnings if additional funds are available. The county must submit a waiver request to the DHS, detailing why the excess funds exist and if the county needs have been met. The DHS will grant waivers for extraordinary circumstances. The county will enter any Waiver requested funds.

Line IV - Total Requested Retained Earnings – The County must enter the amount of retained earnings that is being requested.

See instructions for the retained earnings on Page 47.

4. Prior Year Retained Earnings

Line I - FY 15-16 Retained Earnings – Enter the amount of funds that were retained by your county, **which relates to all retained earnings certified by DHS (both retained earnings up to the 3% limit and retained earnings approved through a waiver) based upon your FY 15-16 Expenditure Report Closure Email from the BFO. The total amount of retained earnings may not exceed the amount identified on your final certification email received from DHS.**

Line II - Total Expended Retained Earnings-3% – The sum of the total prior year retained earnings up to the 3% maximum from each tab will automatically calculate and populate the cell.

Line III - Total Expended Retained Earnings-Waiver of 3% – The sum of the total prior year retained earnings-waiver of 3% from each tab will automatically calculate and populate the cell.

Line IV - Amount to be Returned to DHS – This column is calculated automatically. **All Prior Year Retained Earnings should be used before claiming current year DHS reimbursement.**

XIX. Retained Earnings Up to the 3% Limit and Waiver Instructions

Retained Earnings Up To the 3% Limit

Act 80 of 2012 permits a county participating in the HSBG to submit to the DHS a plan to reinvest up to 3% of its annual state block grant to be expended on county-based human services in the next State fiscal year.

Counties must complete the “HSBG Retained Earnings 3% Template” to describe how the county plans to reinvest its block grant up to the 3% limitation in the next fiscal year. The chart can be copied and pasted as needed.

Retained Earnings Waiver Information

The 3% limitation may be waived by the DHS upon a showing by the county that it has a specific and detailed plan to reinvest the funds to expand access to human services on local need and that adequate and available human services will remain available in the county.

In addition to the “HSBG Retained Earnings 3% Template”, the county must complete the “HSBG Retained Earnings Waiver Template” to describe how the county plans to reinvest the waiver funds.

Note: A county that seeks a waiver of the 3% limitation must submit its waiver request with its FY 16-17 I&E report to the BFO.

XX. Instructions for CMHSBG Form

Note: Enter data for the FY 2016-2017. The CMHSBG allocation **will autofill from the BG Summary Report.**

Cost Center Key

Community Mental Health Block Grant Funds may be spent in any of the cost centers identified below. Use of the "Other" 3.98 cost center requires Office of Mental Health Substance Abuse Services (OMHSAS) approval. Service categories along the left side of the "CMHSBG- Form" tab of this workbook have been cross-walked and matched with the most appropriate cost center(s). Enter only one cost center per line.

Administrator's Office (3.1)

Community Services (3.2)

Targeted Case Management (3.4)

Outpatient (3.6)

Partial Hospitalization (3.8)

Mental Health Crisis Intervention Services (3.10)

Adult Developmental Training (3.11)

Community Employment and Employment Related Services (3.12)

Facility-Based Vocational Rehabilitation (3.13)

Social Rehabilitation Services (3.14)

Family Support Services (3.15)

Community Residential Services (3.16)

Family-Based Mental Health (3.17)

Administrative Management (3.20)

Emergency Services (3.21)

Housing Support Services (3.22)

Assertive Community Treatment (ACT) Teams and Community Treatment Teams (CTT) (3.23)

Psychiatric Rehabilitation (3.24)

Children's Psychosocial Rehabilitation Services (3.25)

Children's Evidence Based Practices (3.26)

Peer Support Services (3.27)

Consumer-Driven Services (3.28)

Transitional and Community Integration Services (3.29)

Other (3.98)

Note: Please ensure when data is entered into a line in the worksheet, data is entered in each column in the line.

Number of Persons Served

Identify the total number of persons served for any cost center with an amount spent. Number served is optional for 3.1 Administrator's Office only.

XX. Instructions for CMHSBG Form (Continued)

Number of Service Hours

Identify the total number of service hours provided. **Convert all service units to hours, i.e., four 15-minute units should be reported as one hour. Per diems may count as 8 hours. Number of service hours is optional for 3.1 Administrators Office only.**

Amount Spent

The amount spent will auto fill from the MH Tab. Please do not attempt to alter amount on the CMHSBG Tab. Make any changes needed on the MH Tab.

CMHSBG State Priorities

For any cost center with an amount spent, select the related CMHSBG Funding Priority from the drop down box. Complete definitions of the priorities are included at the bottom of the CMHSBG tab, under Target Population (titled: **Pennsylvania CMHSBG Priorities CMHSBG Application FY16-17**). If more than one priority applies, select the priority that most fits the expenditure. If the expenditure did not support any of the CMHSBG Priorities, select "None" from the drop down menu.

SAMHSA's Purposes

Historically, SAMHSA has allowed states to use these funds in a generally unrestricted, flexible manner. SAMHSA has redesigned the CMHSBG program to focus on prevention, recovery supports and other services that will supplement services covered by Medicaid, Medicare and private insurance. The new guidelines require that the CMHSBG funds be directed toward the following purposes:

- A. To fund priority treatment and supportive services for individuals without insurance or for when coverage is terminated for short periods of time
- B. To fund those priority treatment and support services not covered by CHIP, Medicaid, Medicare or private insurance for low-income individuals and that demonstrate success in improving outcomes and/or supporting recovery.
- C. To collect performance and outcome data to determine the ongoing effectiveness of promotion/SUD prevention, treatment, and recovery supports and to plan the implementation of new services.

Identify the purpose that best fits the cost center and select it from the drop down box. If more than one purpose applies, choose the best purpose. Any additional comments may be placed under the "Notes" section of each category.

Target Population

Identify the appropriate population served in each reported cost center and select from the drop down box. If more than one population applies, enter any additional populations under the "Notes" section of each category.

XX. Instructions for CMHSBG Form (Continued)

% of Total Funding

This cell auto populates based upon figures entered in “Total CMHSBG Allocation” cell and “Amount Spent” column.

XXI. Instructions for PATH-Hybrid Tab

If you entered expenses in the Housing Support Services cost center on the MH tab cell S70, then you must fill out the PATH-Hybrid Report. There are only 2 numbers to enter.

1. The DHS Allocation from cell F17 of the Summary Report – NBG tab will populate your total federal PATH grant allocation in cell B5 of the PATH Hybrid tab.
2. Cell C5 of the PATH-Hybrid Tab will auto-populate.
3. Cell D5 of the PATH-Hybrid Tab will auto-populate.
4. You will need to enter the total amount of Federal **PATH Housing Support Services** funds expended, in cell B8, for the following:
 - Housing location/relocation assistance
 - Landlord/tenant negotiations
 - Assistance in obtaining housing benefits
 - Tenant rights and responsibilities
 - Roommate assistance
 - Renter skills training
 - Life skills training
5. You will need to enter the total amount of Federal **PATH Housing** funds expended, in cell B18, for the following:
 - Emergency rent or utility payments
 - Security deposits for rent or utility payments
 - Moving assistance (financial only)
 - Repair guarantees
 - Interim rental assistance
 - Rent guarantees
6. Cell B19 automatically checks to determine if the amount of PATH Housing funds expended are within the 20% limitation. If you are over budget, please consult with your PATH Statewide Coordinator for further direction.
7. Cell B26 automatically totals the dollar amounts entered by you on the PATH-Hybrid tab. Cell B27 automatically checks to determine that the dollar amounts reported on the MH tab cell S70 equals the amounts reported on the PATH-Hybrid tab. If the words “Does not balance” appear, recheck your calculations to determine where the variance has occurred.

XXII. Certification Statement and Attestation Statement

The Certification Statement provides the Department with assurances made by the county on the data contained in the submitted workbook.

The certification statement must be dated and signed by two (2) appropriate county authorities with their names and titles printed below their signatures.

The Department acknowledges the County Commissioners or County Executive. If the Chair of the County Commissioners or County Executive chooses to delegate signature authority, he/she must do so in writing to the Director of the BFO before submission of the signed Certification Statement. If the authorizing commissioner is no longer in office, a new letter of authorization must be obtained.

Note: The individual identified in the “Prepared By” line will be the contact person, if questions and/or follow-up needs to be performed by the BFO.

The Attestation Statement provides DHS with assurances made by the county on the use of the HSBG retained earnings as outlined in the county’s plan.

Signature of the Commissioner, Director, Administrator or Fiscal Officer is acceptable. Please print the name and title under the signature.

XXIII. Descriptive Footnote Requirements

A. Adjustments to Fund Balance

Reference: Summary Report – Non-Block Grant, Column (6), Adjustments
Summary Report – Block Grant, Column (4), Adjustments

The county program is required to enter any adjustments by appropriated source from prior years due to reporting errors, independent provider audits, court decisions, etc. on the Schedule of Fund Balances – Summary Report. **Audit adjustments entered by county programs should not include any adjustments resulting from resolution by the Department.**

If the Grant Fund Adjustment (net) is negative, please contact the BFO at 717-705-0131 prior to submitting your expenditure report.

A descriptive summary is required to indicate the nature of adjustments, as shown on the Summary Reports. The following information provides the prescribed format as identified in the Adjustment to Fund Balance Footnote Worksheet for reporting adjustment components as applicable.

1. Source/Provider Name

Identify the Source or Provider Name.

2. Fiscal Year

Identify the Fiscal Year for the adjustment.

Note: The FY column now contains a dropdown menu, which will allow you to select the year related to your adjustment.

3. Description of Adjustment

Identify reason for the adjustment.

4 Program

Identify the Program related to your adjustment.

Note: The Program column now contains a dropdown menu, which will allow you to select the Program related to your adjustment.

5 Appropriation

Identify the funding source by appropriation.

6. Grant Fund Adjustment

Identify the amount of Increase or (Decrease) to Fund Balance.

Note: If the amount entered in cell F8 does not equal the total of the Grant Fund Adjustments found on the Summary Report-BG and the Summary Report-NBG, then an Error Message will appear cell G8.

XXIII. Descriptive Footnote Requirements (Continued)

B. Other Revenue Sources

Reference: MH Report – Section II, Line J
ID Report – Section II, Line I
HAP Report – Section II, Line D
C&Y Report – Section II, Line D
HSS Report – Section II, Line D
D&A Report – Section II, Line D

A descriptive summary is required to identify other sources of revenue to the program, e.g. interest, fees, etc. For each applicable revenue source, use the drop-down box to select the appropriate program, list the name/description of the revenue source, list the cost center and list the revenue amount. Minimize the use of the term “miscellaneous income”. Make every effort to identify the sources of revenue by name.

Note: Amounts entered in column D of the footnote per Program must equal the amount in the Total column on the Other Revenue line of the respective MH16/ID16/HAP/CW/HSS-HSDF/D&A Report or an Error Message will appear in Column E. Please see the Instruction for the Annual I&E Report page.

C. Other Cost Center

Reference: MH Report of Income and Expenditures (Column AA)
ID Report of Income and Expenditures (Column G)

A descriptive summary is required when the “Other Cost Center” is used on the MH or ID report. Use of this cost center requires prior approval from the Department. For any expenditures reported in the Other Cost Center, the county must obtain prior written approval (email is acceptable from program office staff) and submit this with the signed Certification Statement. This approval must specify any conditions for reporting and the amount that has been approved to be reported in the Other Cost Center.

The following bulletins and correspondence are related to appropriate cost center reporting and use of the Other Cost Center:

- Mental Health Bulletin Number OMHSAS-12-02, issued March 26, 2012, effective July 1, 2012.
- ODP Bulletin 00-13-04, “Crosswalk between ODP Cost Center Codes and Human Services Block Grant Cost Center Codes” with Attachment, Effective July 1, 2012, Date of Issue August 21, 2013.

XXIII. Descriptive Footnote Requirements

C. Other Cost Center (Continued)

Financial Management Services (FMS)

The Office of Developmental Programs (ODP) has directed counties and Administrative Entities (AE's) to report expenditures associated with FMS in the Other Cost Center.

When the administrative expenditure with an FMS is on behalf of a non-block grant (Joinder) Base-funded consumer, Base dollars are to be used at the 90% level for FMS expenditures, which must be reported in the Other Cost Center. FMS administrative expenditures associated with Waiver-funded consumers are no longer reported on this report.

Note: The total amount calculated in column C (cell 8) of the footnote must equal the total amounts in the Other Cost Center column on the MH (cell AA17) and/or ID Reports (cell G16). If it does not equal, then an Error message will appear in cell D8 on the Other Cost Center Footnote and in cell AA8 on the MH Report and Cell G8 on the ID Report.

Part XXIV. Submission Instructions

The County will submit all of the reports in one workbook submission, along with the signed Certification Statement, Attestation Statement and Descriptive Footnotes (if applicable). The County will also submit the CMHSBG Report, PATH Report, Client Report and the Provider Report with all of the program sections completed.

The DHS BFO considers the submission acceptable* if the following components, integral to the annual report, are included:

- _____ Income & Expenditure Report – File Submission** (**sent via email encryption**)
- _____ Scanned copy of the Certification Statement with authorized signatures
- _____ Descriptive Footnote Summary for Adjustments to Fund Balance (if applicable)
- _____ Descriptive Footnote Summary for Other Revenue Sources (if applicable)
- _____ Descriptive Footnote Summary for Other Cost Center (if applicable)
- _____ Detailed Plan of how the County plans to reinvest its Block Grant Retained Earnings up to the 3% limitation (if applicable)
- _____ Scanned copy of the Attestation Statement with signatures (if applicable)

Please note: a hard copy of the complete report IS NOT required.

* The Annual Report **WILL NOT** be considered acceptable until the county program has submitted the related Waiver Reports.

**The completed report will be submitted to the BFO, Human Services Block Grant resource account, RA-pwhsblockgrant@pa.gov. Please submit your Excel file using the naming convention:

- “HSBG17[County Name]” for Original Submission
- “HSBG17”[County Name]” [Rev #] for Revisions

Submissions sent in pdf. Format will not be accepted.

Due to the sensitivity of the data, please “Reply” to the original email to ensure that the reports are submitted using the encryption software.

Part XXV. Submission of Required Forms

The signed Certification Statement and Attestation Statement can be scanned and included as an attachment in your report file submission to the BFO. In addition, the descriptive footnotes can be completed in the appropriate tab in the Excel workbook. You can add tabs for descriptive footnotes, if necessary. Hard copies of the documents **are not** required.

Please be advised that revisions must be numbered appropriately and will be accepted only under the following circumstances:

- A. Revision is requested by the BFO.
- B. The county program will make significant revisions only with prior approval obtained from the BFO.

We encourage county programs to contact the BFO, Financial Reporting and Payments Section, immediately for technical assistance to ensure compliance with submission criteria. The DHS' commitment to county programs is to provide technical assistance as necessary. If you need technical assistance, please call the section at (717) 772-7571.

Extension of the Submission Date: County programs unable to meet the submission date must submit a written request for an extension. Requests for an extension must be submitted to the DHS' Deputy Secretary for Administration at the address below as soon as the county realizes that more time is needed. Requests must include justification (extraordinary circumstances) and a realistic revised date for submission.

Mr. Jay Bausch
Deputy Secretary for Administration
Commonwealth of Pennsylvania
Department of Human Services
PO Box 2675
Harrisburg, PA 17105-2675