

INSTRUCTIONS FOR THE ANNUAL INCOME AND EXPENDITURE REPORT

FISCAL YEAR 2016-2017

COUNTY HUMAN SERVICES NON BLOCK GRANT REPORTING INSTRUCTIONS

ISSUED BY:

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

August 2017

TABLE OF CONTENTS

	<u>Page</u>
Part I. Purpose	1
Part II. Mental Health Reporting Requirements	2
A. Service Cost Centers	2
B. Mental Health & Substance Abuse Services Match Requirements	3
C. Mental Health FY 16-17 – Appropriated Funding Streams	5
D. Categorical Allocations	6
E. Administrative Claim Reimbursements – Medicaid Initiatives	9
F. Community/Hospital Integrated Projects Program (CHIPP) & Southeast Integration Projects Program (SIPP)	9
G. Behavioral Health Services Initiative (BHSI)	9
H. HealthChoices Funding	9
I. Social Services Block Grant (SSBG) Reporting	10
J. Community Mental Health Services Block Grant (CMHSBG) Reporting	10
Part III. Annual MH Reports and Instructions	11
A. General	11
B. Instructions for Client Report	11
C. Instructions for Provider Report	12
D. Instructions for MH 17 – MH Expenditure Report	13
E. Instructions for MH 16A – Report of Categorical Expenditures	16
F. Instructions for MH 16 – Report of Income and Expenditures	16
G. Instructions for MH 15 – Funding of Program Services	20
Part IV. Intellectual Disabilities Reporting Requirements	23
A. Service Cost Centers	23
B. Intellectual Disabilities FY 16-17 – Appropriated Funding Streams	24
C. Categorical Allocations	24
D. Targeted Services Management (TSM) Initiative, Supports Coordination, and Case Management	26
E. Room and Board Revenues and Collection	26
F. Social Services Block Grant (SSBG) Reporting	26
Part V. Annual ID Reports and Instructions	27
A. General	27
B. Instructions for Client Report	27
C. Instructions for Provider Report	28
D. Instructions for ID 17 – ID Expenditure Report	28
E. Instructions for ID 16A – Report of Categorical Expenditures	31
F. Instructions for ID 16 – Report of Income and Expenditures	32
G. Instructions for ID 15 – Funding of Program Services	35

TABLE OF CONTENTS

	<u>Page</u>
Part VI. Drug & Alcohol Services Program Requirements	37
Part VII. Annual D&A Report and Instructions	38
A. General	38
B. Instructions for Provider Report	38
C. Instructions for D&A Report	38
Part VIII. Instructions for CMHSBG – Form	42
Part IX. Instructions for PATH – Form	44
Part X. Homeless Assistance Program Requirements	45
Part XI. Annual HAP Report and Instructions	46
A. General	46
B. Instructions for Client Report	46
C. Instructions for Provider Report	47
D. Instructions for HAP Report	47
Part XII. Human Services Development Fund Requirements	49
Part XIII. Annual HSDF Report and Instructions	50
A. General	50
B. Instructions for Client Report	50
C. Instructions for Provider Report	51
D. Instructions for HSDF Report	51
Part XIV. Descriptive Footnote Requirements	53
A. Adjustments to Fund Balance	53
B. Other Revenue Sources	54
C. Other Cost Center	54
Part XV. Certification Statement	56
Part XVI. Submission Instructions – County with an MH/ID and D&A Joinder (One Entity)	57
Part XVII. Submission Instructions – County with an MH/ID and D&A Joinder (Separate Entities)	58
Part XVIII. Submission Instructions – Single County (No Joinder Arrangement)	59
Part XIX. Submission of Required Forms	60

Part I. Purpose

Act 80 of 2012 developed 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 annual expenditure reports contained in the workbook include:

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

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, a PATH reporting form, a County Human Services Client Count report and a Provider Expenditure report.

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

Part II. Mental Health Reporting Requirements

A. Service Cost Centers

Cost Centers for reporting Income and Expenditures (I&E) for MH Services for Fiscal Year 2016-2017 (FY 16-17) are as follows:

	<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. The Other Cost Center requires prior approval from the Office of Mental Health and Substance Abuse Services (OMHSAS). All entries in the Other Cost Center require a footnote explanation.**

Note: If the Other Cost Center is used, the MH Other Costs on MH16 must agree to the amount reported on the Other Cost Center Footnote less the amount reported in the Other Cost Center on the ID 16 or an Error Message will appear in cell Z46.

Part II. 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.

B. Mental Health and Substance Abuse Services Match Requirements

A 10% county match (one dollar in county funds for every nine dollars in state funds) is required for a number of 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/Community Treatment Teams
- Psychiatric Rehabilitation
- Children's Psychosocial Rehabilitation Services
- Children's Evidence-Based Practices
- Peer Support Services
- Consumer Driven Services
- Transitional and Community Integration Services

2. State MH 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

Part II. Mental Health Reporting Requirements

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

- A. Any state MH 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 pages 7 and 8.
- B. County match is not required for any federal funds currently allocated by OMHSAS. The exception is that CMHSBG and Social Services Block Grant (SSBG) funds do require a 10% 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 Income & Expenditure (I&E) Report. Additionally, written approval must be obtained from the Program Office (OMHSAS) and a copy of the documentation must be submitted with the I&E Report.

Part II. Mental Health Reporting Requirements (Continued)**C. Mental Health FY 16-17: Appropriated Funding Streams**

Description	Source	Appropriation
Mental Health Services - Base and Expansion (MH)	State	10248
Specialized Residences for the Mentally Ill Homeless	State	10258
Behavioral Health Services Initiative (BHSI)	State	10262
Social Services Block Grant (SSBG)	Federal	70135
PATH Homeless Grant	Federal	70154
Community Mental Health Services Block Grant (CMHSBG)	Federal	70167
Capitalization of Performance Outcomes Management Systems (POMS)	Federal	70522
Youth Suicide Prevention	Federal	70651
Child Mental Health Initiative	Federal	70766
PA System of Care Expansion Implementation	Federal	70976
Hospital Preparedness Program – Crisis Counseling	Federal	80222
Bio-Terrorism Hospital Preparedness Program	Federal	80343
Money Follows the Person – Fair Weather Lodge	Federal	70127
Money Follows the Person – Certified Older Adult Peer Specialist	Federal	70127
Safe Schools/Healthy Students	Federal	71020
Suicide Prevention in Schools and Colleges	Federal	71022
Pennsylvania Healthy Transitions Partnership	Federal	71024
PA Certified Community Behavioral Health Clinics	Federal	71047
Reserved	State	00001
Reserved	Federal	00002
Reserved	Federal	00003

Part II. Mental Health Reporting Requirements (Continued)

D. Categorical Allocations

Chapter 4300, County MH and ID Fiscal Regulations, Section 4300.155(a) defines categorical funding as the identification of a certain dollar amount in a county MH 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 Department of Human Services (DHS) participation supported by categorical allocations are to be reported individually on the MH 16A Report. Subtotals for categorical expenditures for each cost center are brought forward to the MH 16 Report, Section V, Lines C (90%) and D (100%), **except for Appropriation 70167, (CMHSBG) which will be brought forward to Line I of the MH 16 report.**

The MH 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 16A on the appropriate line.

Expenditures eligible for DHS participation supported by SSBG and CMHSBG categorical allocations are to be reported on the MH 16 Report, Section V, Lines E and F (SSBG 90% and SSBG 100%) and Lines G through I (CMHSBG 90% and CMHSBG 100% and CMHSBG Categorical Funding, respectively).

A listing of 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%) and reporting schedule.

**MENTAL HEALTH
FY 16-17
CATEGORICAL LINE ITEMS CHART**

Description	Destination	APR	90%	100%	MH REPORT
	On MH 15				
State PATH Homeless Grant	A	10248	X		MH 16A, Section A1
Advisory	A	10248		X	MH 16A, Section B1
Child Psychiatry Consultant – Central	A	10248		X	MH 16A, Section B2
Child Psychiatry Consultant – Statewide	A	10248		X	MH 16A, Section B3
CHIPP Services	A	10248		X	MH 16A, Section B4
CHIPP Services FY 2015-16	A	10248		X	MH 16A, Section B5
CHIPP Services FY 2015-16 ACLU	A	10248		X	MH 16A, Section B6
Clinical Case CB	A	10248		X	MH 16A, Section B7
Consumer Drop-in Centers	A	10248		X	MH 16A, Section B8
Direct Care Worker Initiative	A	10248		X	MH 16A, Section B9
ESSH Closing	A	10248		X	MH 16A, Section B10
Fairweather Lodge	A	10248		X	MH 16A, Section B11
Forensic Support Team	A	10248		X	MH 16A, Section B12
Housing	A	10248		X	MH 16A, Section B13
HMJ Clinical Case	A	10248		X	MH 16A, Section B14
Mayview Children's Unit Closing	A	10248		X	MH 16A, Section B15
MCAE Team	A	10248		X	MH 16A, Section B16
Prevention/Early Intervention/Recovery	A	10248		X	MH 16A, Section B17
Project Share NSH	A	10248		X	MH 16A, Section B18
PSH Closing	A	10248		X	MH 16A, Section B19
Reserved – 100%	B3	00001		X	MH 16A, Section B20
Respite	A	10248		X	MH 16A, Section B21
SIPP Services	A	10248		X	MH 16A, Section B22
Student Assistance Program (SAP)	A	10248		X	MH 16A, Section B23
Student Assistance Program Administration	A	10248		X	MH 16A, Section B24
Veteran's Projects	A	10248		X	MH 16A, Section B25
Veteran's Project/Mental Health Matters	A	10248		X	MH 16A, Section B26

Description	Destination	APR	90%	100%	MH REPORT
	On MH 15				
Specialized Residences for the Mentally Ill Homeless	B1	10258		X	MH 16A, Section B27
Behavioral Health Services Initiative	B2	10262		X	MH 16A, Section B28
PATH Homeless Grant (Federal)	E1	70154		X	MH 16A, Section B29
PATH Homeless Grant (Federal) State Use HMIS & Training	E1	70154		X	MH 16A, Section B30
Capitalization of POMS	E2	70522		X	MH 16A, Section B31
Youth Suicide Prevention	E3	70651		X	MH 16A, Section B32
Child Mental Health Initiative	E4	70766		X	MH 16A, Section B33
PA System of Care Expansion Implementation	E5	70976		X	MH 16A, Section B34
Hospital Preparedness Program – Crisis Counseling	E6	80222		X	MH 16A, Section B35
Bio-Terrorism Hospital Preparedness Program	E7	80343		X	MH 16A, Section B36
Money Follows the Person – Fair Weather Lodge	E8	70127		X	MH 16A, Section B37
Money Follows the Person – Certified Older Adult Peer Specialist (COAPS)	E9	70127		X	MH 16A, Section B38
Safe Schools/Healthy Students	E10	71020		X	MH 16A, Section B39
Suicide Prevention in Schools and Colleges	E11	71022		X	MH 16A, Section B40
Pennsylvania Healthy Transitions Partnership	E12	71024		X	MH 16A, Section B41
PA Certified Community Behavioral Health Clinics	E13	71047		X	MH 16A, Section B42
Reserved	E14	00002		X	MH 16A, Section B43
Reserved	E15	00003		X	MH 16A, Section B44
CMHSBG - Data Dashboard Software	D	70167		X	MH 16A, Section C1
CMHSBG - Dual Diagnosis Training	D	70167		X	MH 16A, Section C2
CMHSBG - Doctor Adair Project	D	70167		X	MH 16A, Section C3
CMHSBG - Housing Initiative	D	70167		X	MH 16A, Section C4
CMHSBG - Misc Training	D	70167		X	MH 16A, Section C5
CMHSBG – Regulation Reform	D	70167		X	MH 16A, Section C6
CMHSBG - Survey Project	D	70167		X	MH 16A, Section C7
CMHSBG - TAY CPS Continuing Education	D	70167		X	MH 16A, Section C8

Note: Descriptions above in Bold are New for the current year.

Part II. Mental Health Reporting Requirements (Continued)

E. Administrative Claim Reimbursements – Medicaid Initiatives

During FY 16-17, the county program may have received Federal reimbursement for administrative costs incurred for Intensive Case Management (ICM), Family Based MH Services (FB), Resource Coordination (RC), MH Crisis Intervention Services (CI), 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 16 Report, Section IV, Line D.

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

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

G. Behavioral Health Services Initiative

Expenditure information for the BHSI categorical allocations is required on the MH 16A.

H. HealthChoices Funding

The 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 I&E report. It is the intent of DHS 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 (i.e.: 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 County’s I&E Report (refer to MH 16 Report).

Part II. Mental Health Reporting Requirements

H. HealthChoices Funding (Continued)

- 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, 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 I&E report.

I. Social Services Block Grant Reporting

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

Community Residential – 90% SSBG
Administrative Management – 100% SSBG
Community Employment and Employment Related Services – 100% SSBG
Facility Based Vocational Rehabilitation Services – 100% SSBG
Social Rehabilitation – 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)].

J. 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)].

Part III. Annual MH Reports and Instructions

A. General

Data Entry Order

A sequential data entry order should be adhered to:

Client Report
Provider Report
MH 17
MH 16A
MH 16
MH 15

Please enter only whole dollar figures in the workbook.

Please complete all workbook tabs prior to resolving any error messages.

B. Instructions for Client Report

Before completing this workbook, enter your county name in cell **B6** of the Client Report tab. This entry will automatically populate your county name on each sheet in the workbook. The Single County Authority (SCA) will need to enter the SCA Name in the D&A worksheet.

In cell **B7**, enter 0 for your original submission. For resubmissions, enter the appropriate revision number. This entry will automatically populate the revision number throughout each sheet in the workbook.

Enter the total number of clients that received MH services during the fiscal year. Report clients in each applicable program cost center.

Note: Inserted in the Client Report, in columns C and F is an Error Check, which will identify an error in a cost center when the cost center contains a client count on the Client Report and no expense on the MH16, ID 16, HAP or HSDF Reports or when there is expense on the MH 16, ID 16, HAP or HSDF Reports and there is no client count on the Client Report.

Part III. Annual MH Reports and Instructions (Continued)

C. Instructions for Provider Report

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

For a group of providers, you may enter nine zeroes. These are groupings of providers who provide services infrequently. Indicate in the Provider line the group name, i.e. Miscellaneous Therapists.

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

Note: Inserted into Column A are three checks. The first check is a restriction on entering any FEIN that is not 9 digits. If an entered FEIN is more or less than 9 digits, the cell will restrict you from entering that number. The second check is for dashes. If dashes are entered, the cell will be highlighted in red and dashes must be removed. A third check also has been added for FEIN numbers which are copied & pasted into the worksheet. Please remember data should not be copied & pasted into any of the workbooks. If a number is copied & pasted into the worksheet which is more or less than 9 digits, an error message will appear in cell A6.

Provider – Enter the provider’s name.

Total Amount Funded – Enter the amount of gross purchased services for each provider.

Note: There is an error check located in cell C8 of the Provider Report for the Grand Total of MH provider services. If the total amount of Purchased Services entered on the MH 17 cell AA33 does not match the grand total of the MH provider expenditures, you will receive an error message asking you to recheck your figures.

Part III. Annual MH Reports and Instructions (Continued)

D. Instructions for MH 17 – MH Expenditure Report

The MH 17 is completed to report gross expenditures for county administration and the direct provision of services by the county. It includes a line for purchased services.

The MH 17 requires the categorization of expenditures into specific cost centers. All county administration costs, direct service costs, and purchased/contracted services are reported, regardless of the source of funding or the level of DHS reimbursement.

The expenditures in each cost center are broken out into appropriate expenditure items related to personnel services, operating expenses, equipment and other fixed asset categories, indirect costs and purchased or contracted services.

The following instructions refer to the completion of the MH 17 for each individual cost center:

Section A – Personnel Services

(A-1) Wages and Salaries: Enter the costs for wages and salaries.

(A-2) Employee Benefits: Enter the costs for employee benefits. These include Social Security, Retirement, Insurance and other Benefit Contributions.

(A-3) Miscellaneous Personnel Expenses: Enter the cost for miscellaneous personnel expenses. These include staff development, purchased personnel services and other personnel expenses.

Subtotal Personnel Services - The sum of A-1 through A-3 will be calculated and will be automatically shown on the MH 17 Report.

Section B – Operating Expenses

(B-1) Occupancy: Enter the costs for occupancy. These include rent, utilities, insurance and housekeeping expenses.

(B-2) Communications: Enter the costs for communications, i.e.: phone lines, FAX lines.

(B-3) Administrative Supplies: Enter the costs for administrative supplies.

(B-4) Treatment & Supportive Supplies: Enter the costs for treatment and supportive supplies. These include medical supplies, drugs, food and clothing, as well as rehabilitation supplies.

(B-5) Transportation: Enter the costs for transportation. These include expenses for staff travel and client transportation.

Part III. Annual MH Reports and Instructions

D. Instructions for MH 17 – MH Expenditure Report

Section B – Operating Expenses (Continued)

(B-6) Purchased Treatment Services: Enter the costs of purchased treatment services, which are incidental to the direct provision of services by the county. (The contractual purchase of services through fee-for-services and program funding is reported on Provider Expenditure tab and section F of MH 17).

(B-7) Miscellaneous Operating Expenses: Enter the costs for miscellaneous operating expenses. These include expenses for professional services, maintenance contracts, postage and shipping, courier services, printing, advisory board expenses, dues/professional fees, legal hearings, insurance, janitorial services, shredding services, elevator certifications from Labor and Industry, and various provider meeting expenses.

(B-8) Reserved: This is reserved for DHS use. Do not use unless instructed at a later date.

Subtotal Operating Expenses - The sum of B-1 through B-8 is calculated and will be automatically shown on the MH 17 Report.

Section C – Equipment and Other Fixed Assets

(C-1) Purchase of Fixed Assets: Enter the costs of purchased fixed assets. These include buildings and land, office equipment, medical equipment, other equipment and furnishings as well as motor vehicle acquisition costs.

(C-2) Repair and Improvement of Fixed Assets: Enter the costs for repairs and improvements of fixed assets. These include building repairs, equipment and furnishings as well as motor vehicle repair expenses.

Subtotal Equipment and Other Fixed Assets - The sum of C-1 and C-2 is calculated and will be automatically populated on the MH 17 Report.

Part III. Annual MH Reports and Instructions

D. Instructions for MH 17 – MH Expenditure Report (Continued)

Section D – Indirect Costs

(D-1) Enter the amount of County Indirect Costs charged to the Program in the Administrator's Office Cost Center, **except** when County Indirect Costs were included in the rate developed by a county providing Medical Assistance (MA) Initiative Services directly, and the costs were not included in the MA Administrative claim. Allocate indirect costs appropriately between Programs.

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 Indirect Costs - The amount entered for the County Indirect Costs will be used for the Subtotal Indirect Costs and will be automatically shown on the MH 17 Report.

Section E – Total Costs

The sum of Subtotal Personnel Services, Subtotal Operating Expenses, Subtotal Equipment and Other Fixed Assets, and Subtotal Indirect Costs will be automatically totaled and will show on the MH 17 Report.

Section F – Purchased Services

Enter the amount of Purchased Services for each cost center for all providers. The total column on MH 17 should be equal to the total of all purchased services/private providers expenditures on the Provider tab.

Note: If the total in cell AA33 does not agree with the amount on the Provider Report cell C8, then an Error Message will appear in cell AB33.

Section G – Total Expenditures

The amount of Total Expenditures will be automatically calculated by the addition of Section E and Section F and will be shown on the MH 17 Report. The Total Expenditures from the MH 17 will also carry forward to the MH 16 Report Line II by cost center.

Section H - DHS Reimbursement/County Match

The amount of DHS Reimbursement/County Match will be automatically pulled from MH 16 Report Section VII and will be automatically shown on the MH 17 Report.

Part III. Annual MH Reports and Instructions (Continued)

E. Instructions for MH 16A – Report of Categorical Expenditures

The MH 16A provides for the reporting of categorical expenditures. Refer to Categorical Line Items Chart on pages 7-8 to view restrictions.

The following instructions refer to completion of the MH 16A:

1. Enter expenditures for each categorical for the correct cost center.
2. Totals are automatically calculated and will populate the cells.
3. Subtotals by reimbursement rate are automatically calculated and carried forward as the subtotals on the corresponding lines (Section V, Line C; Section V, Line D; and Section V, Line I) of the MH 16 Report.

The appropriation table below the MH 16A report is ONLY used for calculating purposes. The table calculates the amount of each appropriation that was used from the information entered in the MH 16A report. This table cannot be altered.

Note: If AC13 plus Local Match is less than 1/3 of cell AC44, then an Error Message will appear in cell AD 13

F. Instructions for MH 16 – Report of Income and Expenditures

The MH 16 is a report of actual gross expenditures and funding sources of the County MH Program. The report requires the categorization of these costs and revenues into specific cost centers as defined in the Account Structure Manual (MH Bulletin, issued 03-26-12, effective 07-01-12, OMHSAS – 12-02).

The MH 16 is used to report all the revenues and costs attributable to a particular cost center.

The following instructions refer to the completion of the MH 16:

Section I – Total Allocation

The amount of the Total Allocation will be automatically populated from the MH 15 report. No data entry is needed on this line.

Section II – Total Expenditures

Total Expenditures for each Cost Center on the MH 16 is automatically pulled from the Total Expenditures line for each Cost Center on the MH17 report.

MH Grand Total Expenditures cell C8 on the Provider Report plus Total Costs, Line E cell AA32 on the MH 17 must equal the overall Total Expenditures cell AA13 on the MH 16.

Part III. Annual MH Reports and Instructions

F. Instructions for MH 16 – Report of Income and Expenditures (Continued)

Section III – Costs over Allocation

This section is used to report the funding of costs for which DHS participation cannot be claimed because of noncompliance with regulations or policies, or costs exceeding funding available from DHS in the county program's allocation.

- A: County Funded Eligible - Enter the amount of county funds used for costs which would have been eligible for DHS participation if funding were available.
- B: County Funded Ineligible - Enter the amount of county funds used for costs which are ineligible for DHS participation.
- C: Other Eligible - Enter the amount of costs which would have been eligible for DHS participation if funding were available.
- D: Other Ineligible - Enter the amount of costs which are ineligible for DHS participation.

Subtotal Costs over Allocation - The sum of A through D will be automatically calculated and show on the MH 16 Report.

Section IV – Revenues

This section is used to report revenue by source and cost center.

- A: Program service fees are all 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. Enter the amount of program service fees on this line.
- B: Private insurance fees are all funds earned from private insurance plans for payment of services received by persons. Enter the amount of private insurance on this line.
- C: MA is reimbursement by DHS for services provided to eligible persons. Enter the amounts of MA fee-for-service reimbursement for psychiatric inpatient hospitalization, outpatient, day treatment (partial hospitalization), family based MH (FB), intensive case management (ICM), crisis intervention (CI), resource coordination (RC), and community treatment teams.
- D: MA Administrative Claim Reimbursements. Enter the amounts of Administrative Reimbursement for Medicaid Initiatives, (i.e.: ICM, FB, EPSDT, CI, and RC). MH reimbursements are reported on an accrual basis.
- E: Room and board charges are determined and collected according to DHS regulations. Enter the amount of room and board on this line in the Community Residential Services and/or Housing Support Services Cost Centers.

Part III. Annual MH Reports and Instructions

F. Instructions for MH 16 – Report of Income and Expenditures

Section IV – Revenues (Continued)

- F: Earned interest is considered revenue to the program. Enter the amount of interest on this line. Allocate interest appropriately between Programs.
- G: Enter other sources of revenue on this line, which are not defined in Lines A through F. If Other Revenue is reported, you must complete the Other Revenue Sources footnote. **Do not enter prior year adjustments on this line. Prior period adjustments must be entered as Grant Fund Adjustments on the Adjustments To Fund Balance Footnote.**

Note: If the total in cell AA27 does not agree with the amount on the Other Revenue Footnote cell D8, then an Error Message will appear in cell AB27.

Subtotal Revenues - The total of A through G will be automatically calculated and displayed on the MH 16 report.

Section V – DHS Reimbursement

- Line A: Enter the amount from the base allocation which was used to fund costs eligible for 90% state participation.
- Line B: Enter the amount from the base allocation which was used to fund costs eligible for 100% state participation. **The sum of Lines A+B will be combined with Appropriation 10248 amounts from the MH 16A and will carry forward to the MH 15, Column 4, Section A.**
- Line C: This is the subtotal of the amounts from categorical allocations used to fund costs eligible for 90% state participation. **The amount will be automatically brought forward from the corresponding subtotal for 90% reimbursed categoricals on the MH 16A.**
- Line D: This is the subtotal of the amounts from categorical allocations used to fund costs eligible for 100% state participation. **The amount will be automatically brought forward from the corresponding subtotal for 100% reimbursed categoricals on the MH 16A.**
- Line E: Enter the amounts from the SSBG allocation, which were used to fund 90% eligible costs. **The amount reported will be automatically carried forward to the total amount reported on the MH 15, Column 4, Line C.**
- Line F: Enter the amounts from the SSBG allocation, which were used to fund 100% eligible costs. **The amount reported will be automatically carried forward to the total amount reported on the MH 15, Column 4, Line C.**

Part III. Annual MH Reports and Instructions

F. Instructions for MH 16 – Report of Income and Expenditures

Section V – DHS Reimbursement (Continued)

Line G: 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 be automatically carried forward to the MH 15, Column 4, Line D.**

Line H: 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 be carried forward to the MH 15, Column 4, Line D.**

Line I: The CMHSBG Categorical Funding amount will be automatically brought forward from the corresponding subtotal for 100% reimbursed categoricals on the MH 16A. **The amount reported will be carried forward to the MH 15, Column 4, Line D.**

(Subtotal DHS Reimbursement) The amount of V-A through V-I is calculated automatically.

The totals for all Cost Centers, Section V (Sum of Lines A through I) will agree to the amount in Column 4, Line F on the MH 15.

Section VI – 10% County Match

The minimum amount of county funds (10% County match) required to match state funding will be calculated. This amount is automatically calculated based upon the sum of Base Allocation 90%, DHS Categorical Funding 90%, SSBG 90% and CMHSBG Non-Categorical Funding 90%. County match in excess of the required 10%, if applicable, must be reported in the appropriate line(s) under Section III, Cost over Allocation.

Section VII – Total DHS Reimbursement and County Match

This amount is automatically calculated by adding the Subtotal DHS Reimbursement and the Subtotal County Match for each cost center.

Section VIII – Total Carryover

The total amount of carryover will be automatically calculated by subtracting the DHS Reimbursement subtotal (Section V) from the Total Allocation (Section I).

The total carryover on MH 16 must match the balance of funds reported on the MH 15, Column 5, Line F, Total.

Part III. Annual MH Reports and Instructions

F. Instructions for MH 16 – Report of Income and Expenditures (Continued)

Revenues = Expenditures Check

Each cost center's revenues must equal the expenditures. When revenues equal expenditures, each cost center will have a balance of zero in the Revenues = Expenditures Check line. If there is a balance for any cost center, whether negative or positive, please recheck the numbers entered on the MH 16 report and make the necessary corrections.

G. Instructions for MH 15 – Funding of Program Services

This report is completed to provide a summary of MH grant allocations from DHS, costs eligible for DHS participation and fund balances for the reporting period identified.

Sources of DHS Funding

Each line is used to report all grant funds received from 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 MH 15.

The following instructions are for completing each column of the MH 15.

Note: Some data from other worksheets has been automatically carried forward to the MH 15.

Column 1 – Carryover

Enter the amount of carryover funds as identified in your prior year Expenditure Report Closure Email from the Bureau of Financial Operations (BFO).

Column 2 – Allotment

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

Column 3 – Total Allocation

The Total Allocation (Column 1 plus Column 2) for the fiscal year will be automatically calculated.

Part III. Annual MH Reports and Instructions

G. Instructions for MH 15 – Funding of Program Services

Sources of DHS Funding (Continued)

Column 4 – Costs Eligible for DHS Participation

Section A is the sum of all Cost Centers from the MH 16, Section V, Lines A plus B plus the Appropriation 10248 amounts from the MH 16A Categorical Totals. It will be automatically pulled forward and populate the cell.

Section B is brought forward by Appropriation number from the MH 16A Categorical Totals.

Section C is the sum of all Cost Centers from Section V, Lines E & F of the MH 16.

Section D is the sum of all Cost Centers from Section V, Lines G, H and I of the MH 16.

Section E is the sum by Appropriation number of each Cost Center from the MH 16A Categorical Totals.

Section F is the sum of Sections A through E. It is also equal to the Total of all Cost Centers shown on the MH 16, Section V, and Lines A through I.

Column 5 – Balance of Funds

The Balance of Funds (Column 3 minus Column 4) will be automatically calculated.

Line C - SSBG: cell H18 must have a zero balance.

Note: An Error message will populate cell K18 for any amount other than zero.

Column 6 – Grant Fund 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.**

Note: The MH15 has an Error message built into cell I39. If the Adjustment reported on the MH15 cell I38 does not agree with the amount on the Adjustment to Fund Balance cell F7 less the adjustment total found on the ID 15 cell H24 and the D&A Report cells D43 and G43, then an Error message will appear.

Part III. Annual MH Reports and Instructions

G. Instructions for MH 15 – Funding of Program Services

Sources of DHS Funding (Continued)

Column 7 – Total Fund Balance

The sum of Column 5 plus Column 6 will be automatically calculated.

Note: The MH 15 report has an Error message built into cell H39. If the Carryover reported on the MH 16 cell AA45 does not agree with the Balance of Funds on the MH 15 cell H38, then an Error message will appear.

Part IV. Intellectual Disabilities Reporting Requirements

A. Service Cost Centers

Cost Centers for reporting Income and Expenditures (I&E) for Intellectual Disabilities (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, the Temporary NBG Funds for Regional Collaboratives, and the Temporary MFP Federal Funding. However, all entries in the Other Cost Center require a footnote explanation.**

Note: If the Other Cost Center is used, the ID Other Costs on ID 16 must agree to the amount reported on the Other Cost Center Footnote less the amount reported in the Other Cost Center on the MH 16 or an Error Message will appear cell F41.

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, issued August 21, 2013.

Part IV. Intellectual Disabilities Reporting Requirements (Continued)

B. Intellectual Disabilities FY 16-17 – Appropriated Funding Streams

Description	Source	Appropriation
Community Base (Non-Residential/Residential)	State	10255
Waiver Administration	State/Federal	10255/70175
Social Services Block Grant	Federal	70177
Reserved	State/Federal	00001
Reserved	State/Federal	00002
Temporary MFP Federal Funding	Federal	70175

C. Categorical Allocations

Chapter 4300, County MH and ID 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 16A Report. Subtotals for categorical expenditures for each cost center are brought forward to the ID 16, Section V, Lines C (90%) and D (100%).

Expenditures eligible for DHS participation supported by the SSBG allocations are to be reported on the ID 16, Section V, Lines E and F (SSBG 90% and SSBG 100%).

A listing of FY 16-17 categorical allocations as prescribed by ODP is provided for your reference on page 25. 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.

**INTELLECTUAL DISABILITIES
FY 16-17
CATEGORICAL LINE ITEMS CHART**

Description	Destination on ID 15	APR	90%	100%	Reporting Schedule	Remarks
Administration (TSM)	A1	10255		X	ID 16A, Section B1	AO Cost Center Only
Employee Pilot Project	A1	10255		X	ID 16A, Section B2	AO & CB Cost Centers
Family Support Services & Family Driven	A1	10255		X	ID 16A, Section B3	All Cost Centers except AO, CR
Health Care Quality Units (HCQU)	A1	10255		X	ID 16A, Section B4	AO Cost Center Only
Supports Coordination (Non TSM)	A1	10255	X		ID 16A, Section A1	CM Cost Center Only
Pennhurst Dispersal	A1	10255	X		ID 16A, Section A2	All Cost Centers except AO, CR
Pennhurst Dispersal – Residential Only	A1	10255		X	ID 16A, Section B5	CR Cost Center Only
Temporary NBG Funds for Regional Collaboratives	A1	10255		X	ID 16A, Section B6	Other Cost Center Only
Temporary MFP Federal Funding	C1	70175		X	ID16A, Section B14	Other Cost Center Only
Reserved – State 100%	A3	00001		X	ID 16A, Section B7	All Cost Centers
Reserved – Federal	A3	00001		X	ID 16A, Section B8	All Cost Centers
Reserved – State 90%	A3	00001	X		ID 16A, Section A3	All Cost Centers
Reserved – State 90%	B2	00002	X		ID 16A, Section A4	All Cost Centers
WAIVER CATEGORICALS						
Administration	B1	10255/70175		X	ID16A, Section B11	AO, OT Cost Centers Only
Health Care Quality Units (HCQU)	B1	10255/70175		X	ID16A, Section B12	AO Cost Center Only
Independent Monitoring Team	B1	10255/70175		X	ID16A, Section B13	AO Cost Center Only
Reserved – State 100%	B2	00002		X	ID 16A, Section B9	All Cost Centers
Reserved – Federal	B2	00002		X	ID 16A, Section B10	All Cost Centers

Part IV. 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 FY 08-09. 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 the I&E.**

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 16A. The expenditures for this activity/service are reported on the ID I&E.

The categorical expenditures associated with Base Case Management and TSM Admin will be reported on the ID 16A as follows:

<u>Categorical</u>	<u>Appropriation</u>	<u>Cost Center</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 16 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 on the ID Provider Report.** See instructions under Part V, C. Instructions for ID Provider Report. **When the residential program 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.**

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 as 100% in Section V. DHS Reimbursement on line F on the ID 16 Report regardless of the cost center in which it is reported. SSBG funding that is not identified with a percent reimbursement requirement must follow the rules of the Cost Center in which it is reported. In this instance the only time it is reimbursed at 100% is when used in the Residential Cost Center.

Part V. Annual ID Reports and Instructions

A. General

Data Entry Order

A sequential data entry order should be adhered to:

Client Report
Provider Report
ID 17
ID 16A
ID 16
ID 15

Please enter only whole dollar figures in the workbook.

Please complete all workbook tabs prior to resolving any error messages.

B. Instructions for Client Report

Before completing this workbook, if applicable, enter your county name in cell **B6** of the Client Report tab. This entry will automatically populate your county name on each sheet in the workbook. The Single County Authority (SCA) will need to enter the SCA Name in the D&A worksheet.

In cell **B7**, enter 0 for your original submission. For resubmissions, enter the appropriate revision number. This entry will automatically populate the revision number throughout each sheet in the workbook.

Enter the total number of clients that received ID services during the fiscal year. Report clients in each applicable program cost center.

Note: Inserted in the Client Report, in columns C and F is an Error Check, which will identify an error in a cost center when the cost center contain a client count on the Client Report and no expense on the MH16, ID 16, HAP or HSDF Reports or when there is expense on the MH 16, ID 16, HAP or HSDF Reports and there is no client count on the Client Report.

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

Part V. Annual ID Reports and Instructions (Continued)

C. Instructions for Provider Report

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

For a group of providers, you may enter nine zeroes. These are groupings of providers who provide services infrequently. Indicate in the Provider line the group name, i.e. Miscellaneous Therapists.

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

Provider – Enter the provider’s name.

Total Amount Funded – Enter the amount of gross purchased services for each provider.

Note: There is an error check located in cell D8 of the Provider Report for the Grand Total of ID provider services. If the total amount of Purchased Services entered on the ID 17 cell G33 does not match the Grand Total of the ID provider expenditures, you will receive an error message asking you to recheck your figures.

D. Instructions for ID 17 – ID Expenditure Report

The ID 17 is completed to report gross expenditures for county administration and the direct provision of services by the county. It includes a line for purchased services.

The ID 17 requires the categorization of expenditures into specific cost centers. All county administration costs, direct service costs, and purchased/contracted services are reported, regardless of the source of funding or the level of DHS reimbursement.

The expenditures in each cost center are broken out into appropriate expenditure items related to personnel services, operating expenses, equipment and other fixed asset categories, indirect costs and purchased or contracted services.

The following instructions refer to the completion of the ID 17 for each individual cost center.

Section A – Personnel Services

(A-1) Wages and Salaries: Enter the costs for wages and salaries.

(A-2) Employee Benefits: Enter the costs for employee benefits. These include Social Security, Retirement, Insurance and other Benefit Contributions.

Part V. Annual ID Reports and Instructions

D. Instructions for ID 17 – ID Expenditure Report

Section A – Personnel Services (Continued)

- (A-3) Miscellaneous Personnel Expenses: Enter the cost for miscellaneous personnel expenses. These include staff development, purchased personnel services and other personnel expenses.

Subtotal Personnel Services - The sum of A-1 through A-3 will be calculated and will be automatically shown on the ID 17 Report.

Section B – Operating Expenses

- (B-1) Occupancy: Enter the costs for occupancy. These include rent, utilities, insurance and housekeeping expenses.
- (B-2) Communications: Enter the costs for communications, i.e.: phone lines, cell phones, FAX lines.
- (B-3) Administrative Supplies: Enter the costs for administrative supplies.
- (B-4) Treatment & Supportive Supplies: Enter the costs for treatment and supportive supplies. These include medical supplies, drugs, food and clothing, as well as rehabilitation supplies.
- (B-5) Transportation: Enter the costs for transportation. These include expenses for staff travel and client transportation.
- (B-6) Purchased Treatment Services: Enter the costs of purchased treatment services, which are incidental to the direct provision of services by the county. The contractual purchase of services through fee-for-services and program funding is reported on Provider Expenditure tab and section F of ID 17.
- (B-7) Miscellaneous Operating Expenses: Enter the costs for miscellaneous operating expenses. These include expenses for professional services, maintenance contracts, postage and shipping, courier services, printing, advisory board expenses, dues/professional fees, legal hearings, insurance, janitorial services, shredding services, elevator certifications from Labor and Industry, and various provider meeting expense.
- (B-8) Reserved: This is reserved for DHS use. Do not use unless instructed at a later date.

Subtotal Operating Expense - The sum of B-1 through B-8 will be automatically calculated and will show on the ID 17 Report.

Part V. Annual ID Reports and Instructions

D. Instructions for ID 17 – ID Expenditure Report (Continued)

Section C – Equipment and Other Fixed Assets

- (C-1) Purchase of Fixed Assets: Enter the costs of purchased fixed assets. These include buildings and land, office equipment, medical equipment, other equipment and furnishings, as well as motor vehicle acquisition costs.
- (C-2) Repair and Improvement of Fixed Assets: Enter the costs for repair and improvement of fixed assets. These include building repairs, equipment and furnishings, as well as motor vehicle repair expenses.

Subtotal Equipment and Other Fixed Assets - The sum of C-1 and C-2 will be automatically calculated and will show on the ID 17 Report.

Section D – Indirect Costs

- (D-1) Enter the amount of Indirect Costs charged to the Program in the Administrator’s Office Cost Center. **Allocate indirect costs appropriately between Programs.**

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 Indirect Costs - The amount entered for the County Indirect Costs will be used for the Subtotal Indirect Costs and will be automatically shown on the ID 17 Report.

Section E – Total Costs

The sum of Subtotal Personal Services, Subtotal Operating Expense, Subtotal Equipment and other Fixed Assets, and Subtotal Indirect Costs will be automatically calculated and will show on the ID 17 Report.

Part V. Annual ID Reports and Instructions

D. Instructions for ID 17 – ID Expenditure Report (Continued)

Section F – Purchased Services

Enter the amount of Purchased Services for each cost center for all providers. The Total column on ID 17 should be equal to the total of all purchased services/private providers' expenditures on the Provider tab.

Note: If the total in cell G33 does not agree with the amount on the Provider Report cell D8, then an Error Message will appear in cell H33.

Section G – Total Expenditures

The amount of Total Expenditures will be automatically calculated by the addition of Section E and Section F and will show on the ID 17 Report.

Section H - DHS Reimbursement/County Match

The amount of DHS Reimbursement/County Match will be automatically pulled from ID 16 Report Section VII and will show on the ID 17 Report.

E. Instructions for ID 16A – Report of Categorical Expenditures

The ID 16A provides for the reporting of categorical expenditures. Refer to Categorical Line Items Chart page 25 to view restrictions.

The following instructions refer to completion of the ID 16A:

1. Enter expenditures for each categorical in the correct cost center.
2. Totals are automatically calculated when expenditures are entered.
3. Subtotals by reimbursement rate are automatically calculated and carried forward as the totals on the corresponding lines (Section V, Line C and Section V, Line D for each corresponding cost center) of the ID 16 Report.
4. Grand Total will be automatically calculated by the addition of both Subtotal 90% Categoricals and Subtotal 100% Categoricals and will be automatically shown on ID 16A.

Note: The appropriation table below the ID 16A report is ONLY used for calculating purposes. The table calculates the amount of each appropriation that was used from the information entered in the ID 16A report. This table cannot be altered.

Part V. Annual ID Reports and Instructions (Continued)

F. Instructions for ID 16 – Report of Income and Expenditures

The ID 16 is a report of actual gross expenditures and funding sources of the County ID Program. The report requires the categorization of these costs and revenues into specific cost centers as defined in 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, issued August 21, 2013. If you have any questions regarding the appropriate reporting of service definitions or transaction codes, please contact the appropriate ODP Regional Office. The ID 16 is used to report all the revenues and costs attributable to a particular cost center.

The following instructions refer to the completion of the ID 16:

Section I – Total Allocation

The amount of the Total Allocation will be automatically populated from the ID 15 Report. No data entry is needed on this line.

Section II – Total Expenditures

Total Expenditures will be automatically pulled from Section G of the ID 17 Report and will show on the ID 16 Report.

Section III – Costs Over Allocation

This section is used to report the funding of costs for which DHS participation cannot be claimed because of noncompliance with regulations, policies, and/or costs which exceed funding available from DHS in the county program's allocation.

- A: County Funded Eligible - Enter the amount of county funds used for costs, which would have been eligible for DHS participation if funding were available.
- B: County Funded Ineligible - Enter the amount of county funds used for costs, which are ineligible for DHS participation.
- C: Other Eligible - Enter the amount of costs, which would have been eligible for DHS participation if funding were available.
- D: Other Ineligible - Enter the amount of costs, which are ineligible for DHS participation.

Subtotal Costs over Allocation - The sum of A through D is calculated automatically and will show on the ID 16 Report.

Part V. Annual ID Reports and Instructions

F. Instructions for ID 16 – Report of Income and Expenditures (Continued)

Section IV – Revenues

This is used to report revenue by source and cost center.

- A: Program services fees are all 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. Enter the amount of program service fees on this line.
- B: Private insurance fees are all funds earned from private insurance plans for payment of services received by persons. Enter the amount of private insurance on this line.
- C: Medical Assistance is reimbursement by DHS for services provided to eligible persons. Do not enter the amount of MA fee-for-service reimbursement for TSM and Waiver Supports Coordination.
- D: Medical Assistance - Administrative Claims reimbursements. Enter the amounts of Administrative Reimbursement for Medicaid Initiatives, (i.e.: TSM). TSM reimbursements are reported on an accrual basis. This line item is used in Administrator's Office Cost Center only. This amount must equal the amount entered on the ID 16A, Administration TSM.
- E: Room and board charges are determined and collected according to DHS regulations. Enter the amount of room and board for Base Funded Clients in *base funded only homes*, in the Community Residential Cost center on this line. If room and board is appropriate in other cost centers, please provide a footnote.
- F: Earned interest is considered revenue to the program. Enter the amount of interest on this line. Allocate interest appropriately between Programs.
- G: Enter other sources of revenue on this line, not defined in Lines A through F. If Other Revenue is reported, you must complete the Other Revenue Sources footnote. **Do not enter prior year adjustments on this line. Prior period adjustments must be entered as Grant Fund Adjustments on the Adjustments To Fund Balance Footnote.**

Note: If the total in cell G25 does not agree with the amount on the Other Revenue Footnote cell D9, then an Error Message will appear in cell H25.

Subtotal Revenues - The total of A through G is calculated automatically and will show on the ID 16 report.

Part V. Annual ID Reports and Instructions

F. Instructions for ID 16 – Report of Income and Expenditures (Continued)

Section V – DHS Reimbursement

- A: Enter the amount from the base allocation which was used to fund costs eligible for 90% state participation.
- B: Enter the amount from the base allocation which was used to fund costs eligible for 100% state participation.
- C: This is 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 ID 16A.**
- D: This is the subtotal 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 ID 16A.**
- E: Enter the amounts from the SSBG allocation, which were used to fund 90% eligible costs. **The amounts reported will be carried forward to the total amount reported on the ID 15, Column 4, Line A2.**
- F: Enter the amounts from the SSBG allocation, which were used to fund 100% eligible costs. **The amounts reported will be carried forward to the total amount reported on the ID 15, Column 4, Line A2.**

(Subtotal DHS Reimbursement) The amount of V-A through V-F is calculated automatically.

Section VI – 10% County Match

The minimum amount of county funds (10% County match) required to match state funding will be calculated. This amount is automatically calculated based upon the sum of Base Allocation 90%, DHS Categorical Funding 90%, and SSBG 90%. County match in excess of the required 10% if applicable must be reported in appropriate line under Section III, Cost over Allocation.

Section VII – Total DHS Reimbursement and County Match

This amount is calculated automatically adding the Subtotal DHS Reimbursement and the Subtotal County Match for each cost center.

Section VIII – Total Carryover

The total amount of carryover is calculated automatically by subtracting the DHS Reimbursement subtotal, Section V from the Total Allocation, Section I.

The total carryover for ID must match the balance of funds reported on ID 15, Column 5, Line D, Total.

Part V. Annual ID Reports and Instructions

F. Instructions for ID 16 – Report of Income and Expenditures (Continued)

Revenues = Expenditures Check

Each cost center's revenues must equal the expenditures. When revenues equal expenditures, each cost center will have a balance of zero in the Revenues = Expenditures Check line. If there is a balance for any cost center, whether negative or positive, please recheck the numbers entered on the ID 16 report and make the necessary corrections.

G. Instructions for ID 15 – Funding of Program Services

This report is completed to provide a summary of ID grant allocations from DHS, costs eligible for DHS participation and fund balances for the reporting period identified.

Sources of DHS Funding

Each line is used to report all grant funds received from DHS during the fiscal year. Sources of income considered as revenue to the program such as TSM Administrative Reimbursements and HSDF should **not** be reported on the ID 15.

The following are instructions for completing each column of the ID 15. Note that some data from other worksheets has been automatically carried forward.

Column 1 - Carryover

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

Column 2 – Allotment

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

Column 3 – Total Allocation

The Total Allocation (Column 1 plus Column 2) for the fiscal year is calculated automatically.

Column 4 - Cost Eligible for DHS Participation

Section A - ID Services

- A1: Community (Non-Res/Res): This is the sum of all cost centers from the ID 16, Section V, Lines A and B plus the Appropriation 10255 amounts from the ID 16A Categoricals.
- A2: SSBG: This is the sum of all cost centers from the ID 16, Section V, Line E (90%) and Line F (100%).
- A3: Reserved: This is reserved for DHS use. Do not use unless instructed at a later date.

Part V. Annual ID Reports and Instructions

G. Instructions for ID 15 – Funding of Program Services

Sources of DHS Funding (Continued)

Section B – Waiver

B1: Waiver Administration: This is the sum of Waiver Administration categorical line items supported by Appropriation combination 10255/70175, brought forward from the ID 16A, Section B (100%), Total for all Cost Centers. This line item includes costs for Health Care Quality Unit (HCQU) and Independent Monitoring Teams (IMTs). They are funded at the federal/state split of 50%.

B2: Reserved: This is reserved for DHS use. Do not use unless instructed at a later date.

Section C – Other

C1: Temporary MFP Federal Funding: This amount is brought forward by appropriation number (70175) from ID16A.

Section D – Total

This is the sum of Sections A through C. This is also equal to the total of all cost centers from the ID 16, Section V, Lines A through F.

Column 5 - Balance of Funds

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

Column 6 – Grant Fund Adjustments

Enter any adjustments from prior years due to independent service provider audits, court decisions, etc. **Do not report any adjustment 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.**

Note: The ID15 has an Error message built into cell H25. If the Adjustment reported on the ID15 cell H24 does not agree with the amount on the Adjustment to Fund Balance cell F7 less the adjustment total found on the MH 15 cell I38 and the D&A Report cells D43 and G43, then an Error message will appear.

Column 7 – Total Fund Balance

The sum of Column 5 plus Column 6 is calculated automatically.

Line A-2 SSBG: cell G14 must have a zero balance.

Note: An Error message will populate cell J14 (SSBG) for any amount other than zero in cell G14 (SSBG Balance of Funds).

Note: The ID 15 report has an Error message built into cell G25. If the Carryover reported on the ID 16 cell G40 does not agree with the Balance of Funds on the ID 15 cell G24, then an Error message will appear.

Part VI. Drug & Alcohol Services Program Requirements

Service Cost Centers

BHSI D&A and State-Centers of Excellence

- Cost Centers for reporting income & expenditures for BHSI D&A for FY 16-17 are as follows:

Administration

Other Intervention

Inpatient Non-Hospital

Detoxification

Treatment and Rehabilitation

Halfway House

Inpatient Hospital

Detoxification

Treatment and Rehab

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

ACT 152

- Cost Centers for reporting income & expenditures for Act 152 for FY 16-17 are as follows:

Administration

Inpatient Non-Hospital

Detoxification

Treatment and Rehabilitation

Halfway House

State-Centers of Excellence

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

Case/Care Management

Part VII. Annual D&A Report and Instructions

A. General

Data Entry Order

A sequential data entry order should be adhered to:

Provider Report
D&A Report

Please enter only whole dollar figures in the workbook.

Please complete all workbook tabs prior to resolving any error messages.

B. Instructions for Provider Report

Do not skip a line; use one line per provider starting at the top line – each line must contain all the information for one provider, abbreviating if necessary. For a group of providers, you may enter nine zeroes. Indicate in the Provider line the group name, i.e. Miscellaneous Therapists.

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

Provider – Enter the provider’s name.

Total Amount Funded – Enter the amount of gross purchased services for each provider.

C. Instructions for D&A Report

The D&A Single County Authority (SCA) will need to enter the SCA Name in the worksheet in cell **B6**.

Total Clients, Unduplicated Clients and Expenditures

Line 1 – Administration: Enter the total administration expenditures for BHSI and Act 152 (only) in the applicable column.

Line 2 – Reserved: This is reserved for DHS use. Do not use unless instructed at a later date.

Part VII. Annual D&A Report and Instructions

C. Instructions for D&A Report

Total Clients, Unduplicated Clients and Expenditures (Continued)

Line 3 - Funds Shared with Other Counties: Enter any of your allocated funds that were given to another county or to the HUB. If funds were shared, documentation must be submitted to BFO with the annual report. . Acceptable forms of documentation include an official invoice/statement, a copy of a check, or a dated letter signed by the SCA Director specifically listing the date and the amount of the transfer of funds.

- The HUB County should utilize this line to report only the funds that they shared with other counties from their own OMHSAS allocated funds.
- The HUB County should NOT list funds that were gained from other SCAs with the intention of only “passing them through” to other SCAs. However, if the HUB County received funding directly from OMHSAS with the possibility of the funds being distributed to other SCAs, then that funding is considered an OMHSAS allocation to the HUB and should be reported in line 3 if it is shared.

Line 3a – Subtotal - is calculated automatically from lines 1 through 3 and shown on the report.

Line 4 – Other Intervention: Enter the total number of clients served and total expenditures.

Lines 6-8 – Inpatient Non-hospital: Enter the total number of clients served and total expenditures in the appropriate sub cost centers.

Lines 10-11 – Inpatient Hospital: Enter the total number of clients served and total expenditures in the appropriate sub cost centers.

Line 12 – Partial Hospitalization: Enter the total number of clients served and total expenditures.

Line 13 – Outpatient/IOP: Enter the total number of clients served and total expenditures.

Lines 15-18 – Medication Assisted Therapy (MAT): Enter the total number of clients served and total expenditures in the appropriate sub cost centers.

Lines 20-23 – Recovery Support Services: Enter the total number of clients served and total expenditures in the appropriate sub cost centers.

Line 24 – Case/Care Management: Enter the total number of clients served and total expenditures.

Line 25 – Subtotal – Is calculated automatically from lines 6 through 24 and will show on the report.

Part VII. Annual D&A Report and Instructions

C. Instructions for D&A Report

Total Clients, Unduplicated Clients and Expenditures (Continued)

Line 26 – Total - Is calculated automatically from the addition of all subtotals and shown on the report. **The county must enter the Unduplicated Client count for BHSI, Act 152, and State-Centers of Excellence.**

Note: Those activities whose cells are blacked out on the form are ineligible for reimbursement. Do not include expenditures from any funding source other than BHSI (Appropriation 10262), Act 152 (Appropriation 11076) and State-Centers of Excellence (Appropriation 10262) allocations from OMHSAS. (Appropriation 11076 was formerly Appropriation 10237).

Unduplicated Clients

- Report the number of clients served with BHSI, Act 152, and State-Centers of Excellence funds.
 - Column C, line 26 should be utilized to report the Unduplicated clients for BHSI Funds. This column's totals do not necessarily equal the sum of the BHSI Clients listed in Column B. If you do not have data on your unduplicated clients, leave this column blank, and your client numbers will be taken directly from Column B.
 - Column F, line 26 should be utilized to report the Unduplicated clients for Act 152 Funds. This column's totals do not necessarily equal the sum of the Act 152 Clients listed in Column E.
 - Column I, line 26 should be utilized to report the Unduplicated clients for State-Centers of Excellence. This column's totals do not necessarily equal the sum of the State-Centers of Excellence Clients listed in Column H.

Part VII. Annual D&A Report and Instructions

C. Instructions for D&A Report (Continued)

Income/Funding

Line 27 – OMHSAS Allocation: Enter the total allocation. Refer to the Financial Page that accompanied your final allocation letter of the Fiscal Year from OMHSAS. Your reported OMHSAS Allocations in this line must match the totals reported on that Financial Page.

Line 28 - Funds Received from Other Counties: Enter the funds that were given to your SCA by the HUB or other SCAs. If funds were shared, documentation must be submitted to BFO with the annual report. Acceptable forms of documentation include an official invoice/statement, a copy of a check or a dated letter signed by the SCA Director specifically listing the date and the amount of the transferred funds.

- The HUB should utilize this line to report only the funds that they received from other counties for their own expenditures. Do not list funds that were only “passed through” the HUB. If a HUB received funding from OMHSAS with the intention of being distributed to other SCAs, that funding amount is still considered an OMHSAS Allocation and should be reported in Line 27 with all OMHSAS funding.

Line 29 – Total Funds Available: will automatically total the OMHSAS allocations and the funds received from other counties.

Line 30 – Eligible Expenses: The total expenses will automatically show on the report. Total expenditures shown for the three allocation columns may not exceed the categorical allocation amounts shown in your final OMHSAS allocation letter for the fiscal year.

Line 31 – Fund Balance/Carryover: will subtract the expenses from the total allocations to display the balance of funds.

Line 32 – Prior Year Adjustments: has been provided for adjustments to prior year reports due to errors, provider audits, legal decisions, etc. A reduction in prior year allowable expenditures must be shown as an increase to program carryover, and will, consequently, be subject to recovery in future payments. Any entries in Line 32 must be supported on the Grant Fund Adjustment footnote, fully explaining the nature of the adjustment.

Line 33 – Adjusted Carryover Amount: will then display the Adjusted Carryover Amount. In no case may adjusted carryover be a negative number. If your expenditure report shows a balance of funds unexpended, these funds are subject to recovery and redistribution through payment adjustments in the following fiscal year.

Part VIII. Instructions for CMHSBG Form

Note: Enter data for the FY 16-17. The CMHSBG Allocation will auto fill from the MH15 Tab.

Cost Center Key

CMHSBG Funds may be spent in any of the cost centers identified below. Counties must request permission from OMHSAS prior to utilizing cost center 3.98 Other. 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 Services (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) **

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 Administrators Office only.

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 Administrator's Office only.**

Part VIII. Instructions for CMHSBG Form (Continued)

Amount Spent

The amount spent will auto fill from the MH16 Tab. Do not attempt to alter amounts on the CMHSBG Tab. Please make any changes needed on the MH16 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 on the CMHSBG Tab at the bottom, under Target Population, with the title: **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.

% of Total Funding

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

Part IX. Instructions for PATH-NBG Tab

If you entered expenses in the Housing Support Services cost center on the MH 16A tab cell T44, then you must fill out the PATH NBG Tab. There are only 3 numbers to enter.

1. Your total Federal PATH grant allocation in cell B5 (PATH Federal Allocation) will auto-populate based on amount entered in cell F22 of the MH15.
2. You will need to enter your total State PATH grant allocation in cell C5.
3. Cell D5 (PATH Local Match) of the PATH-NBG tab will auto-calculate based on the amount you enter in cell C5.
4. Cell E5 (Total PATH) is the sum of cells B5+C5+D5.
5. You 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

6. You 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

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. Line 26 automatically totals the dollar amounts you entered in cells B8 and B18 on the PATH-NBG tab. Cell B27 automatically checks to determine if the dollar amounts reported on the MH16A tab cell T44 equals the amounts reported on the PATH-NBG tab. If the words "Does not balance" appear, recheck your calculations to determine where the variance has occurred.

Part X. Homeless Assistance Program Requirements

Service Cost Centers

Cost Centers for reporting I&E for Homeless Assistance Services (HAP) for FY 16-17 are as follows:

Administration*
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.

*County administration costs charged to HAP funding are limited to a maximum of 10 percent of the county's total available funds which includes the allocation plus interest earned plus client contributions and other income.

Note: A message will appear in cell B16 if Administrative Costs exceed 10%.

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

Part XI. Annual HAP Report and Instructions

A. General

Data Entry Order

Before completing this workbook, if applicable, enter your county name in cell **B6** of the Client Report tab. This entry will automatically populate your county name on each sheet in the workbook.

A sequential data entry order should be adhered to:

Client Report
Provider Report
HAP Report

Please enter only whole dollar figures in the workbook.

Please complete all workbook tabs prior to resolving any error messages.

B. Instructions for Client Report

Enter your county name in cell **B6** of the Client Report.

In cell **B7**, enter 0 for your original submission. For resubmissions, enter the appropriate revision number. This entry will automatically populate the revision number throughout each sheet in the workbook.

Enter the total number of clients that received HAP services during the fiscal year in **cells E31 through E35**. Report clients in each applicable program cost center.

Enter the total number of clients served in the HAP program with **SSBG funding only** (if applicable) in the appropriate age category in **cells B11 through B14**.

Note: Inserted in the Client Report, in columns C and F, is an Error Check. This check will identify an error in a cost center when the cost center contains a client count on the Client Report and there is no expense reported on the MH16, ID 16, HAP, or HSDF Reports. It will also identify an error where there is expense on the MH 16, ID 16, HAP, or HSDF Reports and there is no client count on the Client Report.

Part XI. Annual HAP Report and Instructions (Continued)

C. Instructions for Provider Report

Do not skip a line; use one line per provider starting at the top line – each line must contain all the information for one provider, abbreviating if necessary. For a group of providers, you may enter nine zeroes. Indicate in the Provider line the group name, i.e. Miscellaneous Therapists.

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

Provider – Enter the provider’s name.

Total Amount Funded – Enter the amount of gross purchased services for each provider.

Note: There is an error check located in cell E8 of the Provider Report for the Grand Total of HAP provider services. If the total amount of Purchased Services entered on the HAP report cell H13 does not match the Grand Total of the HAP provider expenditures, you will receive an error message asking you to recheck your figures.

D. Homeless Assistance Program Instructions

Section I – Total Allocation

In Cell H9 enter the total dollar amount granted to the county for HAP services. Total Allocation must equal the county’s grant amount identified in the HAP allocation letter from DHS.

Section II – Total Expenditures

- (II-A) Personnel: Enter the costs for wages and salaries, benefits, and training/conferences for personnel working in the HAP.
- (II-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.
- (II-C) Purchased Services: Enter the costs for services to clients for food, rent, security deposits, utility payments, transportation, housing, hotel/motel stays, and purchased client services.

Note: If the amount in cell H13 does not agree with the amount in cell E8 of the Provider Report, then an error message will appear in cell I13.

- (II-D) Reserved: This is reserved for DHS use. Do not use unless instructed at a later date.

Subtotal Total Expenditures - The sum of II-A through II-D is calculated automatically.

Part XI. Annual HAP Report and Instructions

D. Homeless Assistance Program Instructions (Continued)

Section III – Revenues

(III-A) Client: Enter the amount of client contributions.

(III-B) Other: Enter the amount of other types of income earned, such as income generated from telephones, washers, dryers, returned security deposits and interest. If Other Revenue is reported, you must complete the Other Revenue Sources footnote. **Do not enter prior year adjustments on this line. Prior period adjustments must be entered as Grant Fund Adjustments on the Adjustments to Fund Balance Footnote.**

Note: If the total in cell H19 does not agree with the amount on the Other Revenue Footnote cell D10, then an Error Message will appear in cell I19.

Subtotal Revenues - The sum of III-A and III-B is calculated automatically.

Section IV – DHS REIMBURSEMENT

(IV-A) State HAP Funding: Amount is calculated automatically.

(IV-B) SSBG: Enter the amount of SSBG.

(IV-C) SABG: Enter the amount of SABG.

Subtotal DHS Reimbursement - The sum of IV-A through IV-C is calculated automatically.

Section V – UNSPENT ALLOCATION

Unspent Allocation is equal to the difference of Total Allocation and Subtotal DHS Reimbursement and will be automatically shown on the HAP Report.

Part XII. Human Services Development Fund Requirements

Service Cost Centers

Cost Centers for reporting Income and Expenditures for Human Services Development Fund (HSDF) for FY 16-17 are as follows:

- Administration*
- Adult Services
- Aging Services
- Children and Youth
- Drug and Alcohol
- Generic Services
- Interagency Coordination
- Specialized Services

*County administration costs charged to HSDF funding are limited to a maximum of 10 percent of the county's total available funds which includes the allocation plus interest earned plus client contributions and other income.

Note: A message will appear in cell B17 if Administrative Costs exceed 10%.

Part XIII. Annual HSDF Report and Instructions

A. General

Data Entry Order

Before completing this workbook, if applicable, enter your county name in cell **B6** of the Client Report tab. This entry will automatically populate your county name on each sheet in the workbook.

A sequential data entry order should be adhered to:

Client Report
Provider Report
HSDF Report

Please enter only whole dollar figures in the workbook.

Please complete all workbook tabs prior to resolving any error messages.

B. Instructions for Client Report

Enter your county name in cell **B6** of the Client Report.

In cell **B7**, enter 0 for your original submission. For resubmissions, enter the appropriate revision number. This entry will automatically populate the revision number throughout each sheet in the workbook.

Enter the total number of clients that received HSDF funded services during the fiscal year. Report clients in each applicable program cost center.

Note: Inserted in the Client Report, in columns C and F is an Error Check, which will identify an error in a cost center when the cost center contain a client count on the Client Report and no expense on the MH 16, ID 16, HAP or HSDF Reports or when there is expense on the MH 16, ID 16, HAP or HSDF Reports and there is no client count on the Client Report

Part XIII. Annual HSDF Report and Instructions (Continued)

C. Instructions for Provider Report

Do not skip a line; use one line per provider starting at the top line – each line must contain all the information for one provider, abbreviating if necessary. For a group of providers, you may enter nine zeroes. Indicate in the Provider line the group name, i.e. Miscellaneous Therapists.

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

Provider – Enter the provider’s name.

Total Amount Funded – Enter the amount of gross purchased services for each provider.

Note: There is an error check located in cell G8 of the provider report for the Grand Total of HSDF provider services. If the total amount of Purchased Services entered on the HSDF report cell J14 does not match the Grand Total of the HSDF provider expenditures, you will receive an error message asking you to recheck your figures.

D. Instructions for HSDF Report

Section I – Total Allocation

Enter the total dollar amount in cell J10 granted to the county for HSDF services. Total Allocation must equal the county’s grant amount identified in the HSDF allocation letter from DHS.

Section II – Total Expenditures

(II-A) Personnel: Enter the costs for wages and salaries, benefits, and training/conferences for personnel working in the HSDF.

(II-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.

(II-C) Purchased Services: Enter the costs for purchased client services.

Note: If the total in cell J14 does not agree with the amount on the Provider Report cell G8, then an Error Message will appear in cell K14.

(II-D) Reserved: This is reserved for DHS use. Do not use unless instructed at a later date.

Subtotal Total Expenditures - The sum of II-A through II-D is calculated automatically.

Part XIII. Annual HSDF Report and Instructions

D. Instructions for HSDF Report (Continued)

Section III – Revenues

(III-A) Client: Enter the amount of client contributions.

(III-B) Other: Enter the amount of other types of income earned, including interest. If Other Revenue is reported, you must complete the Other Revenue Sources footnote. **Do not enter prior year adjustments on this line. Prior period adjustments must be entered as Grant Fund Adjustments on the Adjustments to Fund Balance Footnote.**

Note: If the total in cell J20 does not agree with the amount on the Other Revenue Footnote cell D11, then an Error Message will appear in cell K20.

Subtotal Revenues - The sum of III-A plus III-B is calculated automatically.

Section IV – DHS REIMBURSEMENT

(IV-A) Human Services Development Fund: Amount is calculated automatically.

Section V – UNSPENT ALLOCATION

Unspent Allocation is equal to the difference of Total Allocation, Subtotal DHS Reimbursement and the total of Other Program Categorical Expenditures. This amount is calculated automatically.

Other Program Categorical Expenditures

Enter the amount of HSDF funds used in each program categorical. This amount will be reported as off-setting revenue on the appropriate program categorical tab of the workbook. The total amount for all categoricals is calculated automatically.

Part XIV. Descriptive Footnote Requirements

A. Adjustments to Fund Balance

Reference: MH/ID 15, MH/ID Income and Expenditure Report
Column 6, Grant Fund Adjustments
D&A, Line 32, Prior Year 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 Funding of Program Services Schedules. **Audit adjustments entered by county programs should not include any adjustments resulting from resolution by DHS.**

If the Grant Fund Adjustment is negative (i.e., there was an increase to allowable expense applicable to the prior year), there will be a decrease to carryover in Total Fund Balance, Column 7 as a result of the adjustment. There must be a sufficient amount in the Balance of Funds, Column 5 for the current year to cover the adjustment for that line item. **Negative carryover in Column 7 is not permitted.** A sufficient carryover amount must also have been reported and available for the respective line item in the year in which the expense was incurred.

A descriptive summary is required as an integral part of the Annual I&E submission to indicate the nature of adjustments, as shown on the MH/ID 15, Column 6. 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 audit adjustment.

3. Description of Adjustment

Identify reason for the adjustment.

4. Program and Appropriation

Identify the program by appropriation and matching requirement, if applicable (i.e., Base 90%, County 10%, Base 100%).

5. Grant Fund Adjustment

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

Note: If the amount entered in cell F7 does not equal the total of the Grant Fund Adjustments found on the MH 15, ID 15 and D&A tab, then an Error Message will appear cell G7.

Part XIV. Descriptive Footnote Requirements (Continued)

B. Other Revenue Sources

Reference: MH16 I&E Report, Part IV, Line G
ID16 I&E Report, Part IV, Line G
HAP Report, Part III, Line B
HSDF Report, Part III, Line B

A descriptive summary is required as an integral part of the Annual I&E submission to identify other sources of revenue to the program, e.g., HSDF. For each applicable cost center, use the drop down box to list the Program source descriptions, name of entity and revenue amounts for every source. Minimize the use of the term “miscellaneous” income. Make every effort to identify the sources of revenue by name.

Note: If the amount entered by Program (MH, ID, HAP, & HSDF) does not equal the Other Revenue line on the corresponding Program tab, then an Error Message will appear in column-E (lines 8,9,10,11).

C. Other Cost Center

Reference: MH/ID 16 I&E Report

A descriptive summary is required as an integral part of the Annual I&E submission when the Other Cost Center is used on the MH or ID I&E. **Use of this cost center requires prior approval from the program office. For any expenditures reported in the Other Cost Center, with the exception of “Financial Management Services” and “Temporary Non-Block Grant Funds for Regional Collaborative,” the county must obtain prior written approval and submit this with the signed Certification Statement. An email from program office staff is acceptable.** 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, issued August 21, 2013.

Part XIV. Descriptive Footnote Requirements

C. Other Cost Center (Continued)

Financial Management Services (FMS).

The Office of Developmental Programs (ODP) has directed counties and Administrative Entities (AEs) to report expenditures associated with Financial Management Services (FMS) in the Other Cost Center.

When the administrative expenditure with an FMS is on behalf of a Base funded consumer, Base dollars may be used for Base funded clients 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 the I&E.

Note: The total amount (cell C7) entered in column C of the footnote must equal the total amounts in the Other Cost Center column on the MH 16 (cell Z13) and/or ID 16 (cell F11). If it does not equal, then an Error message will appear in cell D7 on the Other Cost Center Footnote and in cell Z46 on the MH16 and Cell F41 on the ID16.

Part XV. Certification Statement

The Certification Statement provides DHS 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 beside their signatures.

The DHS 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 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 who is identified in the Prepared By line will be the contact person, if there are questions and/or follow-up needs to be performed by BFO.

**Part XVI. Submission Instructions - County with an MH/ID/D&A Joinder
(One Entity)**

If the county has Joinder membership as one entity for the MH/ID/D&A services, the submission requirements are as follows:

- The Joinder will submit the MH, ID and D&A reports in one workbook submission, along with the signed Certification Statement and Descriptive Footnotes (if applicable). The Joinder will also submit the CMHSBG report, PATH Report, Client Report and the Provider Report with the applicable sections completed.
- Each County that is a member of the Joinder will submit the HAP and HSDF reports in a workbook submission, along with the signed Certification Statement. The County will also submit the Client Report and the Provider Report with the applicable sections completed.

The DHS BFO considers the submission acceptable* if the following components, integral to the I&E Report, are included:

___ Income & Expenditure Report – File Submission **sent via email encryption** (one submission for the Joinder and one submission for each joinder-member County)

___ Scanned copy of the Certification Statement with authorized signatures (one signed Certification for the Joinder and one signed Certification for each joinder-member County)

___ 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)

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

* The Annual I&E Report **WILL NOT** be considered acceptable until the county program has submitted the related Waiver Reports to the Program Office.

**The completed I&E 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:

- for MH/ID/D&A Joinder submission, “MHIDDA17 [Joinder Name]”
 - For revisions, “MHIDDA 17 [Joinder Name] Rev1”
- for County HAP and HSDF submission, “HS17 [County Name]”

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 XVII. Submission Instructions - County with an MH/ID and D&A Joinder (Separate Entities)

If the county has separate Joinder entities for the MH/ID and the D&A services, the submission requirements are as follows:

- The MH/ID Joinder will submit the MH and ID reports in one workbook submission, along with the signed Certification Statement and Descriptive Footnotes (if applicable). The MH/ID Joinder will also submit the CMHSBG report, Client Report, PATH Report and the Provider Report with the applicable sections completed.
- Each County that is a member of the Joinder will submit the HAP and HSDF reports in a workbook submission, along with the signed Certification Statement. The County will also submit the Client Report and the Provider Report with the applicable sections completed. In addition, one of the counties in the joinder membership will submit the D&A report (decision to be made locally), along with the HAP and HSDF reports.

The DHS BFO considers the submission acceptable* if the following components, integral to the I&E Report, are included:

___ Income & Expenditure Report – File Submission **sent via email encryption** (one submission for the Joinder and one submission for each joinder-member County)

___ Scanned copy of the Certification Statement with authorized signatures (one signed Certification for the Joinder and one signed Certification for each Joinder-member County)

___ 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)

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

* The Annual I&E Report **WILL NOT** be considered acceptable until the county program has submitted the related Waiver Reports to the Program Office.

**The completed I&E 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:

- for MH/ID Joinder submission, “MHID17 [Joinder Name]”
- for County HAP and HSDF and D&A submission, “HS17 [County Name]”

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 XVIII. Submission Instructions - Single County (No Joinder Arrangement)

- The County will submit all of the reports in one workbook submission, along with the signed Certification 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 I&E 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)

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

*** The Annual I&E Report WILL NOT be considered acceptable until the county program has submitted the related Waiver Reports to the Program Office.**

****The completed I&E 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:**

- “HS17 [County Name]” for Original Submission
- “HS17”[County Name]” “[Rev #]” for Revisions

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 XIX. Submission of Required Forms

The signed Certification Statement can be scanned and included as an attachment in your I&E file submission to BFO. In addition, the descriptive footnotes can be completed in the appropriate tab in the Excel workbook. You may 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 BFO.
- B. The county program will make significant revisions only with prior approval obtained from BFO.

We encourage county programs to contact BFO, Financial Reporting and Payments Section, immediately for technical assistance to ensure compliance with submission criteria. The Department's 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