



Promoting wellness and recovery

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## **FIS-040 SFY 2017 Budget Template Submission** **and Review Instructions**

Please find below the instructions for the submission of the state fiscal year 2017 FIS-040. **The submission of the report is due to the department on June 30, 2016**, and must be sent electronically to the following address:

[MH-SOT-brdreports@mha.ohio.gov](mailto:MH-SOT-brdreports@mha.ohio.gov)

Please contact the department with any questions concerning the instructions or any other issues related to this process. Thank you in advance for your time and attention to this important process.



### **Purpose of Report**

The purpose of the report is to provide a standard format for the ADAMHS/MH/ADA Boards to report financial activity for each funding source by contracted service type along with Board administration. The financial information should reflect all activities for which MHAS funds and Local funds were applied. If the Board received funds from other funders (i.e. Federal grants, insurance, or miscellaneous other sources) those revenues and expenses should be entered in total at the bottom of the form under the heading “Non-MHA Revenue” and “Non-MHA Expenditures.” For example, if the Board receives a grant from the Federal Housing and Urban Development Department, this is not funded by or through MHAS or County revenues. Therefore, it would be entered under the “Non-MHA Revenue” and “Non-MHA Expenditures.” Likewise, if a Board is receiving funding from another state agency or other governmental entities (i.e. Rehabilitation Services Commission, Courts (including IDAT funding), or other revenue sources) then this should be reported in the “Non-MHA” rows at the bottom of the form. Any specific questions related to grants or special awards should be directed to the Office of Financial Management. This form is not capable of capturing, nor is it intended to capture the entire business of the mental health and addiction service system, at this time. It is intended to capture all MHAS fund sources, as well as Local funds (mostly related to levy) for producing reports to various audiences.

After a thorough review of each submission, the department compiles the submitted reports into one comprehensive analysis to produce several various specific reports for different audiences and purposes throughout the year and across state fiscal years. Some examples include: the Department’s Annual Report, which is provided to the Governor’s Administration and published for public distribution, SAMHSA Block Grant application and expenditure reporting (which requires local funding for prevention, treatment, 24-hour care, non-24 hour care, evidence-based practice research, and Administration) various other Federal reporting, various special reports for the director, Governor, Legislature, and OBM. This is the department’s single source of information for all funding sources by service category and fund. We may need to make modifications to the form from time to time, but the general purpose will remain unchanged.



## INSTRUCTIONS

1. The workbook consists of 9 worksheet templates as follows:
  - a. *State and Levy funds - Contains totals for carry over and Grants.*
  - b. *State Grants –sheet for all pass thru or direct grants.*
  - c. *Carry over for special projects. Other carryover funds should be in the Fund and Program on sheet (a).*
  - d. *State MHAS Other Services Detail – For use with sheet (a) only.*
  - e. *Federal funds - Contains totals for Grants*
  - f. *Federal Grants - sheet for all pass thru grants.*
  - g. *Federal MHAS Other Services Detail - For use with sheet (e) only.*
  - h. *Federal Carryover and Special Projects.*
  - i. *MISC - Blank templates.*
2. The main State and Levy funds sheet includes the allocations and a summary column for grants which are on their own sheet. Enter any grants on the separate sheet and the total should carry forward to the main sheet. Same with Special Projects.
3. Other Mental Health and other ADA services should be detailed on the State MHAS Other SCVS Detail.
4. Grants from OMHAS which are going **TO** or **THROUGH** the boards are to be entered in the appropriate grants sheet. There are extra columns if necessary.
5. Budget planning is on a state fiscal year basis. If your board can't use the funding provided on a SFY basis please contact the department prior to your submission of the FIS 040 budget. It is our intent to use the funds during the planning period.
6. The Beginning Fund Balance is your best estimate of funds carry over from SFY 2016.
7. Check instructions on the 336421 Community Investments for reporting of Medication.
8. Preferred method of accounting is accrual. Please note it at the bottom of the workbooks i.e. accrual, cash.

Please read these instructions carefully as something may have changed.

Please do **not** add rows or columns to the template. If you need to include supplemental information use the MISC sheet. This template is the only acceptable means of submitting your SFY 17 financial budget to the Department. The template may need to be revised from time to time to reflect changes in the nature of board activities and department needs or other reporting requirements. For SFY 2017, the template captures all OhioMHAS subsidy and grant line items by service categories.

Refer to the SFY 2017 Allocation Guidelines Attachment 1 and the GIFA, spreadsheets to complete the budget. All are posted on our website. We will be comparing the board budget with the allocations in the Guidelines. Also we will be comparing grants with the GIFA and returning budgets which don't match.

Enter financial information by fund/line item by service type.



**The following instructions are for certain rows and columns for the SFY 17 Template.**

***A. Revenues:***

1. **Total Revenue Mental Health & Addiction Services (include Levy)** – This is the revenue allocations as identified on the Allocation Guidelines Attachment 1 spreadsheet, as well as funded grant awards. Most are pass thru however if your board is the receiving the other sub-award use the grants tab also.

***B. Board Administration and Board Services to Other Boards or Agencies:***

2. **Non-Service Admin-related Expenses** – This row is to capture any non-service expenses not otherwise categorized as salaries, fringes, and operating or capital. Some examples include staff training, telemedicine equipment, or other purchases that support service delivery but are not considered routine operating expenses.

***C. Expenses:***

3. **Transfers OUT** – This row refers to 1) payments that a Board plans to pay back to the Department for unspent funds from a prior fiscal year. Please include a note in the “Notes” column if entering a number in this cell; and 2) for pass-thru grant funds use the grants tab (i.e., Women’s Treatment, Drug Courts).
4. **Community Medication** – This row was created to separate the spending between “Pharmacologic Mgt” (Medication/Somatic) and other medication spending (including Pharmacy Services, Outpatient and other pharmacies). This includes the portion of the ALI-421 used for medication. If the Board budgeted amount or spending is greater than the GRF, then the additional funds should be referenced with the appropriate fund column.

***D. Columns:***

5. **GRF and Non-GRF State fund columns** are uniquely identified and will be provided by individual Board area in the issuance of the SFY 2017 Allocation Guidelines, Attachment 1 spreadsheet.
6. State GRF 336421 set-aside Continuum of Care 4221C Community Investment. The revenue for this allocation should be shown as the amount on ATTACHMENT 1. The



medication spending should be shown as medication and the remainder on the individual services provided from this fund source.

7. **Carry over and Special Projects** – Other MHAS Supported Special Projects are on a separate tab.

## **II. Expense Definitions**

1. "**Board Administration**" - This refers to the monies expended by the Board for activities that are mandated or authorized under Section 340.03 of the Ohio Revised Code. Expenses which are beneficial to the community mental health and addiction system as a whole. Such activities include but are not limited to the following:
  - Community mental health and addiction services planning
  - Quality assurance activities
  - Monitoring contract agencies to assure contract compliance
  - Board budgeting and reporting functions
  - EEO activities
  - Consumer relations activities
  - General public information activities
2. "**Board Services to Other Boards or Agencies**" - This refers to monies expended by the Board that are directly beneficial and allocable to a specific contract agency or board. These activities must be essential to the efficient and effective operation of the contract agency/board which would have to fund these activities in the absence of Board funding. Any revenue generated from these transactions should offset expenses in the appropriate fund. If revenue exceeds cost the excess revenue should be recorded in the Local other column. Such activities include but are not limited to the following:
  - Cost of conducting centralized functions for contract service providers.
  - Centralized billing functions
  - Expenditures for independent compliance audits
  - Agency accounting functions
3. "**Expenses**" - This refers to the service unit costs incurred during the fiscal year for which this budget or actual report applies.

## **III. Service Definitions**- note that the code reference has changed

Detailed in the OAC 5160-27 "Community Mental Health Agency Services, <http://codes.ohio.gov/oac/5160-27>, 3793:2-1 and 3793:5-1 (Alcohol & Drug Addiction Services), and should be referred to when completing this information request. The 3793 chapters are the same currently but may be renumbered sometime this fall.



#### IV. Additional Instructions

- Insert the name of the Alcohol, Drug Addiction and Mental Health Services (ADAMHS) Board, Community Mental Health (CMH) Board, or Alcohol & Drug Addiction Services (ADA) Board.
  
- Enter Beginning Mental Health and Addiction Services Fund Balance and any prior period adjustments. The Beginning Fund Balance for the current SFY budget/actual is the amount shown in Unspent Funds or Ending Fund Balance in the previous SFY Budget/Actual. The exceptions are any remaining HOT SPOT and/or CCR projects which should be reported on the separate tab “Carry over for special projects.”
  
- If fund balances were not accounted for on the previous budget/actual report, you may have to calculate the beginning balance and enter it in the beginning fund balance for the current SFY report.
- Adjustments from the prior period should be entered in the line titled PRIOR PERIOD ADJUSTMENTS and should be explained in the notes column.
  
- Total Revenue - Enter the total amount of revenue (monies the board expects (Budget) or actually (Actual) receives for various funding sources. If you expect to utilize funds which are not listed, use the appropriate “Other” column and make a note in the notes column.
  
- Board Administration - Expenses for Board Administration and the source of funds that have been used to pay those expenses.
  
- Youth-Led Prevention – Please enter the total amount of planned expenditure for youth-led prevention activities in a separate column as in previous years. While this column was merged with the Prevention Per Capita line in Attachment 1, spending on the activity must no less than the amount expended in SFY16, and should continue to be budgeted and reported separately.
  
- Use the “Other” columns for funds received but not specifically listed on this template or identified specifically in the Allocation Guidelines. Describe the fund type in the “Notes” column. Include any State, Federal, and Local Funds in the appropriate column. An example of funds not listed is The Housing Trust fund.
  - Federal funding with a CFDA # not itemized by column should be entered in the column titled “Federal Other” and a comment made in the “Notes” column including the CFDA #.



- “Other” row categories. There are three other categories for services not otherwise itemized: *Note: Try to fit the services either into a service category on the main sheets or into the list provided. Adding your board name to Guardianship does not make it a unique service.*
  - H0046 - Other MH Svcs., not otherwise specified (hlthcare)
  - M3140 - Other MH Svcs.(non-hlthcare)
  - H0047 – Adjunctive Alcohol and Drug Services AOD Services, NOC
  - Other Services Not Otherwise Specified

The specific service or function spending should be itemized and entered on *State or Federal MHAS Other Svcs Detail* template. The total expenditures for each will automatically be entered in the *Appropriate Template*.
- Total Fund Expenditures and Ending Fund Balance - These are calculated fields that provide MHAS with the board’s financial activity for the current SFY.
- Type of Accounting – At the bottom of the form indicate the method of account modified accounting for this reporting that was used to complete the report. As indicated above all boards agreed to use accrual or modified accounting for this report.