

## **Attachment A**

### **Instructions for Completion of the DMH-FIS-040 Form**

The Community Plan Budget spreadsheet is due with the Community Plan narrative. Please use SFY 2012 Allocation Guidelines as a base from which to complete the form. The Allocation Guidelines are located on the Department's Internet site here:

<http://mentalhealth.ohio.gov/what-we-do/protect-and-monitor/allocation-guidelines.shtml>

The SFY 2012-2013 Community Plan narrative and budget will be due September 1, 2011.

The DMH-FIS-040 Form ("Actual Receipts and Expenditures") must **NOT** be altered. This form is the only acceptable means of submitting your State Fiscal Year (SFY) Community Plan Budget / Actual SFY financial information to the Ohio Department of Mental Health (DMH). The form may need to be revisited from time to time to reflect changes in the nature of board activities and department needs.

One workbook consisting of two worksheets as follows.

- Main template – used to enter financial information by fund by category.
- Other MH Services Detail (health care / non-health care) – used to detail other spending.

#### **I. Purpose of Form**

The purpose of the form is to provide a standard format for the Community Boards to report financial activity for each funding source by category (contracted service type) along with Board administration.

#### **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 system as a whole. Such activities include but are not limited to the following:
  - Community mental health 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**

1. Detailed in the OAC Chapter 5101:3-27 and should be referred to when completing this information request.

### **IV. Instructions**

1. Insert the name of the Alcohol, Drug Addiction and Mental Health Services (ADAMHS) Board or Community Mental Health (CMH) Board.
2. Enter Beginning Mental Health 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 Mental Health Fund Balance in the previous SFY Community Plan Budget/Actual.
  - If fund balances were not accounted for on the previous community plan budget/actual form you may have to calculate the beginning balance and enter it in the beginning fund balance for the current SFY report.
  - We realize that adjustments to prior year activity are required from time to time. Adjustments from the prior period should be entered in the line titled PRIOR PERIOD ADJUSTMENTS and should be explained in the notes column.
3. Total Mental Health 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.

4. Board Administration - Expenses for Board Administration and the source of funds that have been used to pay those expenses.
5. Use the “Other” columns for funds received but not specifically listed on this form 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.
  - a. 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 #.
6. “Other” row categories. There are two other categories for contracted services not otherwise itemized:
  - H0046 - Other MH Svcs., not otherwise specified (hlthcare services)
  - M3140 - Other MH Svc. (non-hlthcare services)

The specific service or function spending should be itemized and entered on worksheet tab titled Other MH Svcs Detail. The total expenditures for each should be entered in the main template.

Examples of service or function not eligible for certification as one of 32 named mental health services include, but are not limited to:

  - Payeeships/Financial Management
  - Specialized case management
  - Specialized residential management
  - Transportation
  - Outreach and/or PATH
  - Adult Guardianship
  - Housing Development
7. Total Mental Health Expenditures and Ending Fund Balance  
These are calculated fields that provide DMH with the board’s financial activity for the current SFY.
8. Non-Mental Health Revenue and Expenditures - The section below Mental Health fund activity are for reporting “Non-Mental Health Revenue”, and “Non-Mental Health Expenditures”. Non-Mental Health refers primarily to funds received from the Department of Alcohol and Drug Addiction Services. All of these funds must be entered in the row entitled "Non-Mental Health Expenditures." using all applicable columns.
9. Type of Accounting – At the bottom of the form the Board should indicate the method of accounting that was used in the completion of this financial report. It is strongly recommended that each Board utilizes an accrual basis of accounting for reporting purposes.
10. Medicaid – This includes the total amount budgeted/spent for Medicaid claims in SFY 2012. The SFY 2013 Medicaid column should include SFY 2012 claims paid in SFY 2013. Medicaid-eligible services provided to *non-Medicaid eligible*

*clients*, should be reported in the other funding categories (e.g. 505, Local Levy, Other Board).