

Attachment A

Instructions for Completion of the DMH-FIS-040 Form

The DMH-FIS-040 Form (“Actual Receipts and Expenditures”) has been revised. The form 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.

Changes to the SFY 2010 Form include:

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.

Beginning and Ending Fund Balances line has been added to the form. This is to provide the DMH with an indication of the overall financial health of the board.

Prior Period Adjustments line has been added to the form to provide DMH with the amount and description of any adjustments to prior year activities (explain in Notes column).

Memo columns will be used to calculate spending exclusively for Medicaid services using only the rows available.

Non-Mental Health totals are captured at the bottom of the sheet.

“Other MH Svcs (hlthcare and non-hlthcare)” categories have been limited to two rows and a detail worksheet added.

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 2010 Other MH Svcs Detail. The total expenditures for each should be entered in the main template (2010 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/Fiscal 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. Memo items are the portion of spending used for a specific purpose.

- State Funds used for Medicaid match for Medicaid Clients
- Local Funds used for Medicaid match for Medicaid Clients
- Reimbursement FFP used for Medicaid Clients

Attachment B

FY 2010 FIS-040 Fund Definitions

GRF

332401 – Forensic Services –Allocation - \$3,089,969

- Community Forensic Psychiatry Centers - \$2,629,381
- Community Forensic Monitoring - \$460,588

Funds are used to support 10 regional community forensic psychiatric centers, which provide outpatient sanity and competency and other evaluation services for Courts of Common Pleas, Criminal Division. These funds may also be used to provide forensic training to community mental health boards, agencies and to forensic psychiatry residency programs in hospitals operated by the Department, and to provide second opinion evaluations of patients in a forensic status in facilities operated by the Department prior to non-secure movement or conditional release to the community.

335404 – Behavioral Health Services-Children– Allocation \$7,210,800

- Children’s Community Behavioral Health distribution - \$6,500,000
- Family Supports - \$460,800
- Behavioral Health/Juvenile Justice (Cuyahoga) - \$250,000

Funds in this line item are used to improve community behavioral health treatment for children and develop a parent advocacy network. Funds are distributed to boards based on a formula and an approved transformation plan endorsed by the local Family & Children First Council.

334408 – Community & Hospital MH Services – Final Allocation \$270,537,463 (original Total Allocation \$263,187,463)

- Original Flex - \$175,722,988 + Corrective Budget Allocation (HB 318) - \$7,350,000
- Hospital Allocation - \$108,555,407

Funds are used to support both the community plan spending and the civil and forensic inpatient beds.

335505 - Local Mental Health Systems of Care – Allocation \$687,126

- ECMH - \$200,000
- Southern Consortium - \$487,126
 - Athens-Hocking-Vinton \$108,210
 - Adams-Lawrence-Scioto \$204,868

Gallia-Jackson-Meigs \$105,701
Washington \$68,347

Funds are used for community mental health programs and initiatives as directed by the department.

Federal

3A6 335608 – Federal Misc

- Child Care Quality – \$2,150,000

3A7 335612 – Social Services Block Grant

- Title XX - \$8,310,020

3A8 335613 – Federal Grant Admin

- PATH - \$2,017,000

3A9 335614 – Mental Health Block Grant

- Block Grant Base Allocation - \$7,550,841

5AU 335615 – Behavioral Healthcare Allocation - \$4,988,669

- Family Centered Services & Supports (JFS, DYS, ODADAS) - \$3,153,670
- BHJJ (DYS) - \$1,834,999