



Ohio Department of Mental Health

30 East Broad Street
Columbus, Ohio 43215-3430

DATE: 11/6/06 NUMBER: C-11-07-02 ORIGINATOR & TITLE:
Dalon Myricks, Chief Financial Officer

OFFICE:
Fiscal Administration

APPROVED BY: 
Donald C. Anderson, Deputy Director: Administrative Services

DISTRIBUTION:

BHO's Boards Provider Agencies Shareholder Organizations

SUBJECT:

Allocations Certification Critical Information Licensure
 MACSIS Medicaid MSPA Policy
 Procedure Other (specify):
040 Expenditure Reporting

TITLE OF CORRESPONDENCE: 040 Expenditure Reporting

CONTENT: Instructions and Template

REQUIRED ACTION: Complete and Return

DATES FOR REQUIRED ACTION: Due January 4, 2007

NAME, TELEPHONE NO., AND EMAIL OF CONTACT PERSON(S):

Holly Wilson
Senior Fiscal Analyst
614-644-8559
wilsonh@mh.state.oh.us

November 3, 2006

To: Executive Directors, Alcohol, Drug Addiction and Mental Health Services Boards
Executive Directors, Community Mental Health Boards

From: Dalon Myricks, Chief Financial Officer

Subject: Department of Mental Health SFY 2006 Fiscal Reporting Forms and Templates

Each fiscal year ODMH requires all Boards to complete a "Report of Receipts, Expenditures, and Service Units for Community Boards" known as the 040 Report (DMH-FIS-040).

PLEASE READ THESE INSTRUCTIONS CAREFULLY BEFORE COMPLETING THE FY '06 FORMS, AS THERE ARE SOME REVISIONS TO THE 040 TEMPLATE.

Fiscal reporting forms must be submitted in this revised format. Forms that are not submitted in the new format will be returned with a request to resubmit fiscal data in the new template.

The following changes have been made to the 040 template:

- 1) New column added for Behavioral Health Services for Children - ABC (335-404)
- 2) New column added for Medication (335-419)
- 3) New column added for Out of County Services
- 4) Medicaid separated between MH and AOD
- 5) Board Operated Services row is removed
- 6) New row added for public hospital inpatient service
- 7) New row added for unexpended revenue

It is not necessary to collect all agency 062 forms ("Agency Overview Report of Units Delivered and Costs Incurred") to complete the 040 form. Information on the 040, however, should reflect the information provided to the Department from the agency 047 "Uniform Cost Reports."

The deadline for reporting FY 2006 actual data on the 040 is January 4, 2007. Failure to comply with this timeline may result in suspended payment of your quarterly allocation. Please send your report electronically to brdreports@mh.state.oh.us.

Please contact Holly Wilson, at 614-644-8559, wilsonh@mh.state.oh.us, or NurUllah O'Neal, at 614-466-9962, onealn@mh.state.oh.us if you have any questions.

Thank you,

Dalon Myricks
Chief Fiscal Officer
Ohio Department of Mental Health

November 3, 2006

To: Executive Directors, Alcohol, Drug Addiction and Mental Health Services Boards
Executive Directors, Community Mental Health Boards

From: Dalon K. Myricks, Office of Fiscal Administration

Subject: Department of Mental Health SFY 2006 Fiscal Reporting Forms and Templates

Each Alcohol, Drug Addiction, and Mental Health Services Board, and Community Mental Health Board must submit one completed FY 2006 DMH-FIS-040 (**Actual**). Attached are the instructions and templates for the FY 2006 Fiscal Reporting Forms. Fiscal Reporting forms must be submitted in this format. Forms that are not submitted in this format will be returned with a request to resubmit fiscal data in the templates.

The 040 process has changed to reflect the new requirements of agencies' compliance with the Uniform Cost Reports per Ohio Administrative Code 3793:2-1-09 and 5122-26-19. We are not requiring Boards to collect the 062 forms from agencies, as was done in the past, to reflect actual services provided by each agency. Instead, information on the 040 should coincide with the information provided to the Department from the Uniform Cost Report.

This file is "protected" and we would ask that you make no changes to the formulas or layout of the file. This will help ensure more accurate data as well as making the task easier.

This electronic file must be accurately completed by Boards and returned by January 4, 2006 to:

Email: brdreports@mh.state.oh.us

Noncompliance with the above deadline may result in the withholding of the 3rd or 4th Quarter State Subsidy Funds.

In addition to the file, also enclosed is an attachment that explains various categories of reporting and also includes helpful definitions.

If you have any questions, please contact Holly Wilson at (614) 644-8559. If you are unable to reach her, please contact NurUllah O'Neal at (614) 466-9962.

pc: Don Anderson, Deputy Director for Administrative Services
Leslie Brower, Deputy Director for Program and Policy Development
Area Directors
Cheri Walter, Ohio Association of County Behavioral Health Authorities
Hugh Wirtz, Ohio Council of Behavioral Healthcare Providers

ATTACHMENT I

INSTRUCTIONS FOR THE COMPLETION OF THE DMH-FIS-040 FORM

I. Purpose of Form

The purpose of the form entitled "Report of Receipts, Expenditures, and Service Units, (Community Boards)" is to provide a format in which to budget and report expenditures for each funding source by contracted service type or board administrative activity. The form also provides a column for the budgeted or actual units for each service. Therefore, the essence of the form is to summarize the Fiscal Year's total planned or actual financial activity and the services units toward which the funds are directed.

II. Definitions

- A. "Board Administration" - This refers to the costs expended by the Board to achieve activities that are mandated or authorized under Section 340.03 of the Ohio Revised Code and are beneficial to the Community Mental Health System as a whole. Such activities include but are not limited to the following: - community mental health service planning,
- quality assurance activities,
 - monitoring contract agencies to assure contract compliance,
 - board budgeting and reporting functions,
 - EEO activities,
 - consumer relation activities, and
 - general public information activities.
- B. "Board Services to Agencies" - This refers to costs expended by the Board that are directly beneficial and allocable to a specific contract agency. These activities must be essential to the efficient and effective operation of the contract agency and the contract agency would have to fund these activities in the absence of the Board funding. Examples of this type of expenditure would be the cost of conducting centralized functions for contract service providers such as centralized billing functions, expenditures for independent compliance audits, and agency accounting functions. These costs must be allocated to specific agencies and may be included in the agency's UCR or DMH-FIS-047 budget. In order to avoid the budgeting or reporting of these expenditures twice, any expenditures that are included in an agency's 047 or UCR should be excluded from the "Board Services to Agencies" section of the DMH-FIS-040 .
- C. "Expenses" - This refers to the costs incurred during the fiscal year for which this budget or report applies. Costs for Capital Expenditures are not considered part of your operating budget and are accounted for separately.

1. Residential Care, (i.e., Residential Treatment/ Support) and Inpatient are measured on a 24-hour day basis.
2. Partial Hospitalization Service is measured on a program day basis, which must be at least 3 hours per day.
3. Behavioral Health Hotline and Information and Referral Services are measured in units of one hour of telephone or face to face contact with a consumer.
4. The unit for Community Psychiatric Supportive Treatment (CSP) is defined as 15 minutes of face to face or telephone contact between a case manager and the client, or an essential other on behalf of a client.
5. BH Counseling and Therapy Service is measured in terms of 15 minutes of face to face time with the client and if the client is a child or adolescent the face to face time may also be spent with family members and/or parents, guardian, or significant others when the intended outcome is improved functioning of the child or adolescent and when such interventions are part of the Individual Service Plan.

III. Instructions

- (1) Insert the name of the Alcohol, Drug Addiction and Mental Health Services Board or Community Mental Health Board.
- (2) Enter the six digit Board identification number that has been assigned by the Department of Mental Health's Office of Information Services.
- (3) Insert the State Fiscal Year to which these estimates or actual figures apply.
- (4) Board Administration - List the total estimated, (budget) or actual expenses, (report) for Board Administration and the source of funds which will or have been used to pay those expenses. Total expenses are to be shown in the column entitled "Total Expenditures".
- (5) Total Mental Health Funds - The sum of the first 15 funding columns, titled "401" through "Out of County," should equal the amount in the column entitled "Total MH Funds". The column entitled "Board MH Subtotal" should be added with the following two columns entitled "Agency 1st/3rd Party Fees \$" and "Other Agency MH Funds \$" to arrive at the amount listed under the column entitled "Total MH Funds \$"
- (6) Non-MH Funds - The column entitled "Non-MH Funds" has been established primarily to summarize the 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 Services". The columns entitled "Total MH Funds" and "Non MH Funds" should be added together to arrive at the amount listed under the column entitled "Total Expenditures". The shaded areas indicate that a particular service is ineligible for funding from the particular funding source. The Board should not place any figures in the shaded areas.

- (7) Total Expenditures - This row is to be used to sum the total of all expenditures listed under each funding source.
- (8) Total Revenue - This row is to be used to document the total amount of estimated revenue that will be received for the various funding sources.
- (9) Type of Accounting - The Board should indicate the method of accounting that was used in the completion of this report. It is strongly recommended that the Boards utilize an accrual basis of accounting for budgeting and reporting purposes.

REPORT OF RECEIPTS, EXPENDITURES, AND SERVICE UNITS (Community Boards)

Board Name: _____
 Board ID #: _____
 FY: 2006

Category	Forensic 401	ABC 404	Comm 408	Meds 419	Base 505	Special 505	Block Grant Ment. Health	Title XX	MH Medicaid	AOD Medicaid	Other Board Funds	Board MH Subtotal	Agency 1st/3rd Party Funds	Other Agency MH Funds	Levy Funds
BOARD ADMINISTRATION															
Salaries, Fringes, and Operating															
BOARD SERVICES TO AGENCIES															
Salaries, Fringes, and Operating															
Capital Expenditures															
Pharmacological Mgt. (Medication/Somatic)															
Mental Health Assessment (non-physician) (Diag. Assess.)															
Psychiatric Diagnostic Interview (Physician) (Diag. Assess.)															
BH Counseling and Therapy (Ind.) (Ind. Counseling)															
BH Counseling and Therapy (Grp.) (Grp. Counseling)															
Crisis Intervention MH Services (Crisis Intervention)															
Partial Hospitalization, less than 24 hr. (Partial Hospitalization)															
Community Psychiatric Supportive Treatment (Ind.) (Ind. CSP)															
Community Psychiatric Supportive Treatment (Grp.) (Grp. CSP)															
Behavioral Health Hotline Service (Hotline)															
Other MH Svc., not otherwise specified (Mhicare) (Other MH Serv.)															
Self-Help/Peer Svcs. (Peer Support)															
Adjunctive Therapy (Same)															
Adult Education (Same)															
Consultation (Same)															
Consumer Operated Service (Same)															
Employment (Employment/Vocational)															
Information and Referral (Same)															
Mental Health Education (Same)															
Occupational Therapy Service (Same)															
Other MH Svc., non-healthcare services (Other MH Serv.)															
Other MH Svc., non-healthcare services (Other MH Serv.)															
Other MH Svc., non-healthcare services (Other MH Serv.)															
Prevention (Same)															
School Psychology (Same)															
Social & Recreational Service (Same)															
Community Residence (Same)															
Crisis Care (Crisis Bed)															
Foster Care (Same)															
Residential Care (Residential Treatment/Residential Support)															
Respite Care (Respite Bed)															
Subsidized Housing (Housing)															
Temporary Housing (New)															
Forensic Evaluation (Same)															
PASARR (Same)															
Inpatient Psychiatric service (Private hosp. only)															
Inpatient Psychiatric service (Public hosp. only)															
Non Mental Health Services															
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenues															

Total Unexpended Revenue

Type of Accounting (enter below: cash, accrual, modified accrual)

Type: _____