

07-08 BH Monthly Expenditure Report Instructions

These instructions will cover both the MH program funded and DA cost reimbursed monthly expenditure report. The design of this monthly expenditure report is to allow DHS to better review the information submitted for reimbursement as it relates to the budget that agencies submit as well as the allocation amounts by categorical as given to agencies by DHS.

A separate report will be required for each cost center (MH) /service activity (DA). And for MH, there are some cost centers that were required to be broken up into several subgroups. If your agency's budget includes these subgroups, then you are required to submit a report for each subgroup as well.

Payments will not be made until all reports are submitted and approved. The following will assist you in filling out your report.

PAGE 1

Header Section

Agency Name:	Name of your Agency
Federal I.D. #:	Agency Tax Federal Identification Number
Fiscal Year:	Enter the Fiscal Year covering this report. (Example: If fiscal year starts July 1, 2007 and ends June 30, 2008, the fiscal year entered should be FY 2007/2008.)
Cost Center:	Identify the Cost Center (MH) or Service Activity (DA) for report. (See Appendix A for list of cost centers that can only be used.) These will need to match what the agency submitted on the budget with their contract.
Month:	This will represent the month for which you are completing this report.
Invoice #:	A unique number that identifies this report for payment. This number cannot be duplicated by any other agency or payments may get delayed. To avoid using a duplicated number, we suggest you use your contract/agreement number in the Invoice Number as well as the date of the report.
Contract:	Enter Agency's agreement number from the contract.

Report Section Line Items

A. PERSONNEL SERVICES

- PAP Approved Wages and Salaries – Wage and Salary expenses related to those positions approved by the PAP Plan
- PAP Approved Employee Benefits – Benefits expenses related to those positions approved by the PAP Plan
- Consultants/Purchased Personnel – expenses related to personnel costs contracted out to other entities. Agencies should be prepared to break out these costs if requested by County.
- Miscellaneous Personnel – if your expenses do not fit into one of the above, this can be used. However, expenses should be minor and agencies should be prepared to break out these costs if requested by County.

B. OPERATING EXPENSES

- Rent – expenses for buildings and offices rented or leased by agency for the use of the program operated under the county contract.
- Utilities – expenses related to buildings used under the county contract for Gas, Electric, Water, Sewage, phones, internet, etc.
- Other Operating – all other operating expenses. Agencies should be prepared to break out these costs if requested by County.

C. FIXED ASSETS

Fixed asset acquisitions or purchases require prior written approval by the county office in order to be eligible for reimbursement with DPW or county funds.

C - 1 -- Buildings/Land/Renovations

Enter on this line all costs incurred for the construction and/or purchase of buildings, attached fixtures, or land with BH funds. Also, enter on this line all incurred amortization payments made with BH funds, as well as the cost of down payments made using BH funds.

Enter on this line all BH costs incurred for renovations, improvements, or repairs and maintenance of buildings.

- a. Based on a single property, major renovations constitute total expense over \$10,000, which must be amortized over five years.
- b. Based on a single property, minor renovations constitute total cost less than \$10,000; which can be either amortized or expensed.

C - 2 -- Equipment/Furnishings/Motor Vehicles

Enter on this line all costs incurred for the purchase and receipt of all office, medical equipment, furnishings, and motor vehicles with an item value of \$500 or more and with a useful life of one year or more.

C - 3 -- Repairs/Maintenance

Enter on this line all costs incurred for repairs to all BH equipment, furnishings, and motor vehicles.

D. TOTAL INDIRECT COSTS

Enter on this line the costs incurred for indirect overhead, as defined in the Indirect Cost Allocation Plan issued by the Allegheny County BH Program.

E. GROSS ALLOWABLE COST

This line item has a formula and will calculate for you. It equals the sum of totals of the Personnel Services, Operating Expense, Fixed Assets, and Indirect Costs.

F. UNALLOWABLE COSTS

Enter any costs that you are reporting that are not allowable under either 4300 regulations or BDAP rules.

G. NET ALLOWABLE COST

This line item has a formula and will calculate for you. It equals the difference of Gross Allowable Cost minus unallowable costs.

Report Section Columns

Budget

This column must equal the information submitted on the agencies budget that was submitted with the contract. DHS will verify that the info matches before processing for payment. If it does not match the report, the agency will need to be resubmitted correctly before we can process for payment. **The budget entered will equal the entire year's budget, not the budget for that month.**

Year-to-Date Expenses

This column will represent your agency's Year-to-Date expenses for that cost center. You can add expenses from previous months if they were not reported previously.

% of YTD Exp to Budget

This column has a formula and will calculate for you. This will represent the percentage of your expenses of each line item to the corresponding budget line item.

Previously Reported Expenses

This column will represent your agency's Year-To-Date expenses that were reported on the previous months report. This column must match the previous month's Year-To-Date expenses exactly or it will be returned to be re-done.

Current Month Expenses

This column has a formula and will calculate for you. It will represent the difference between the Year-to-Date Expenses and the Previously Report expenses and will also be the amount of expenses you expect to be funded for after other revenue is calculated in.

PAGE 2

H. REVENUE AND INCOME

In this section you must enter all third party revenue received. The following gives you a guideline for which line the revenue belongs in.

1 -- Program Service Fees

Enter on this line all funds earned from clients or legally responsible relatives, as payment for all or part of the costs of services rendered. Example: client liability, and MA co-payment.

2 -- Private Insurance

Enter on this line all funds earned from private insurance carriers, such a BC/BS, etc., in payment for services rendered to BH clients.

3 -- Medical Assistance

Enter on this line all funds directly earned and/or received from Medical Assistance for services rendered to BH clients. Enter the amounts of medical assistance fee-for-service reimbursement for psychiatric inpatient hospitalization, outpatient, day treatment (partial hospitalization), family based mental health, intensive case management, crisis intervention, resource coordination, community treatment teams, and MR-Targeted Service Management.

4 -- Medical Assistance (MA-325, 1150 Waiver)

Enter on this line all funds directly earned and/or received for Medical Assistance for EPSDT and Early Intervention services approved through the MA 325 (1150 Waiver) process for BH clients.

5 -- Medicare

Enter on this line all funds directly earned and/or received from Medicare for services rendered to BH clients.

6 -- HMO - (Commercial)

Enter on this line all funds directly earned and/or received from commercial HMO's for services rendered to BH clients.

7 -- HMO - (Medicaid)

Enter on this line all funds directly earned and/or received from Medicaid HMO's for services rendered to BH clients.

8 -- Room and Board

Enter on this line all funds earned from clients or legally responsible relatives, as payment for all or part of the costs of services for room and board.

9 -- Interest

Enter on this line all interest earned on BH applicable funds (Medical Assistance, client fees, program service fees, private insurance, and room and board from BH clients).

10 -- Other

Enter on this line any other revenue or income earned which does not fall into any of the above categories (Examples: United Way, unrestricted donations, foundations, refunds, other federal funds, other state funds, pro-rata share of proceeds from sale of property/assets where BH funds were used to liquidate debt, etc.). If you have more than four items that would fall under "Other", please provide a separate report detailing each item with corresponding dollars amounts for each. Then on the AC-17 list on first line "Other – report attached". The county needs to report to the state all "other" revenue in a separate report so it is important for us to get this information from the agencies.

Subtotal Revenue and Income

This line item has a formula and will calculate for you. It is the sum of the all the Revenue and Income information (line items 1 –10).

I. Total Net Eligible Costs

This line item has a formula and will calculate for you. This line should equal to the Net Allowable Cost from Page 1 minus the Subtotal Revenue and Income from Page 2.

PAGE 3

FUNDING REQUEST OF NET ELIGIBLE COSTS

Current Allocation

In this column the agency is required to enter the current allocation they received from the county as part of their contract or mod process. The allocation they received by the county list the amount of funds allocated by categorical.

Year-to-Date Expenses

In this column the agency will entered the year-to-date expenses that match what was reported on the first page of the report. The expenses will need to be reported by the categoricals that are listed on the page. DHS will be reviewing this information and if the expenses are not split out properly, the report will be returned for correction and payment will be delayed.

Previously Reported Expenses

In this column the agency will enter the info that was reported on the Year-to-Date column on the previous month's report page 3. The information must match exactly to the previous report.

Current Month Expenses

This column has a formula and will calculate for you. It will represent the difference between the Year-to-Date Expenses and the Previously Reported expenses and will also be the amount of expenses you expect to be funded for after other revenue is calculated in.

APPENDIX A

MH COST CENTERS

1. Community Services
2. I.C.M
3. Outpatient
4. Community Employment
5. Facility Based Voc Rehab
6. Residential
7. Family Support Services
8. Inpatient
9. Social Rehabilitation
10. Crisis Intervention
11. Family Based
12. Resource Coordination
13. Administrative Management
14. Emergency
15. Housing Support
16. Community Treatment Teams
17. Psychiatric Rehabilitation
18. Children's Psych Rehab Services
19. Other

DA COST CENTERS

1. Info Dissemination – 62
2. Education – 61
3. Alternative Activities – 63
4. Problem Identification & Ref – 64
5. Com. Based Process – 65
6. Environmental – 66
7. Other Prevention – 67
8. Assistance Programs – 71
9. Other Intervention – 72
10. Inpatient Non-Hospital Detoxification – 82A
11. Inpatient Non-Hospital Treatment and Rehab – 82B
12. Inpatient Non-Hospital Halfway House – 82C
13. Inpatient Hospital Detoxification – 83A
14. Inpatient Hospital Treatment and Rehab – 83B
15. Partial Hospital - 85
16. Outpatient Drug Free – 86A1
17. Outpatient Maintenance – 86A2
18. Intensive Outpatient – 86B
19. Shelter/Transitional Living
20. Case Management – 88A