

CITY OF PHILADELPHIA



DEPARTMENT of BEHAVIORAL HEALTH
and INTELLECTUAL disABILITY SERVICES

SINGLE COUNTY AUTHORITY

FY 2022 INSTRUCTIONS

for

PREPARING INVOICE FORMS and SCHEDULES

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1st QUARTER FISCAL REPORT AND CASH REQUEST (Report Request Tab)

The 1st Quarter Report and Cash Request is a two-page document (includes form HDA311-2) designed for use by all providers funded on a program-funded basis by the Single County Authority (SCA). The form serves as a cumulative fiscal report and cash request and is to be submitted to SCA: 1) initially as a budget document; 2) again as a budget document to request a revision to the originally approved budget 3) and for quarterly invoicing.

PAGE 1

Name: Identify the corporate name and address of the provider preparing the report. This name should be the corporate entity indicated on the contract with SCA.

Report Number: Each report is to be numbered consecutively during the contract period, beginning with Report #1, representing the first quarter in the fiscal year. The last report submitted against the contract should be numbered and marked “Final”. If the form is being used as a invoice, write the word “invoice” on this line.

For the Period Of: These dates represent the cumulative period for which the budget/report is prepared. A budget would reflect the fiscal period, 7/1/ to 11/1.

Proposed Invoice: Indicate the amount of SCA funding being requested.

Contract Number: Identify the City contract number. Obtain the City contract number from page 1 of the contract.

Program Activity: Indicate the name of the Program Activity for which funding is being requested/or has been allocated.

Facility Number: Identify the DDAP license number. It is important to identify the facility number on this report and on all future reports. Budgets may be rejected if the facility number is not indicated. This number is obtained from the State.

Program Code: Indicate the Program Code for this activity. Ex. 0300-6100 or 0300-920R

SECTION I - PART A - CUMULATIVE NON-SCA REVENUE & INCOME

Revenue - Revenue is classified as funding which has been obligated to the contract provider by grant, contract, award letter or other documented agreement. Revenues are received because of a formal funding agreement that describes the work and defines the period service to be performed. For revenue line items, list all projected revenue to be received or earned by the contract provider during the quarter 1 report period. The contract provider must accrue revenue earned and report on the appropriate reporting form.

List all revenue for a budget submission projected to be earned by the facility during the cumulative report period. Note that it is necessary for the provider to **accrue revenue** earned. All revenues must be recorded in the accounting records when earned and reported on the current expenditure report. All revenue sources must be identified. **ANTICIPATED REVENUES FROM BHSI AND CBH MUST BE SHOWN ON LINES 514A AND 514B RESPECTIVELY.**

Income - Provider income is funding received by the contract provider as a result of operations. Income is primarily derived from third-party payers as reimbursement for services to insured, medical assistance-eligible, or self-paying individuals. Interest and donations are also classified as income. List account receivable and cash receipts for the income line items. Report interest income listing only receipts. List on the following line item the amount of income projected to be earned for each category during the cumulative report period.

501 – Provider Revenue – Provider revenue is comprised of direct provider federal revenue received for the contract provider, revenues received from other government or private entities, as well as revenue received from other SCAs for provision of treatment services or related ancillary services. The intent is to identify other dollars used by the recipient to defray existing costs or expand services. Direct federal grantors may include NIAAA and NIDA, while other revenue sources may include United Way, municipal funds and private grants. The contract provider must identify the source(s) of these funds.

502 – Provider Charitable Income – Income received from unspecified sources such as donations (i.e., funds donated to the contract provider as a general contribution wherein the donor determines how the funds will be spent) from private firms, unions, charitable organizations and individuals. Identify the source(s) of all contract provider income.

503 – Provider Interest Income - The contract provider must enter any interest income earned in the space provided. Interest income must be expended prior to the expenditure of Commonwealth funding.

504 – Client Fees/Client Liability – Income received directly from clients who have a liability for full or partial payment for services received.

505 – Private Health Insurance – Income received from insurance carriers, e.g., Blue Cross/Blue Shield, employer or union health plans and private purchase health insurance.

506 – Medical Assistance– Income received from DHS for substance use and gambling disorder services provided to MA-eligible recipients.

507 – Other Third-Party Fees – Income received as payment for client services from a source such as employers (where insurance coverage is not applicable), client family members, food stamps, etc. (when the payment by such sources is agreed to by the client and does not violated confidentiality requirements).

508 – Miscellaneous Fees - Use this code to indicate funding of a special nature or circumstance which cannot be categorized using the definitions and examples cited in the codes above. The source of these funds shall be identified next to the amount reported. Agency contribution is to be identified as such and the amount reflected in this section.

514– Other Revenues – Revenue earned from other government or private entities. Identify the source(s) of such revenues. 514A = BSHI, 514B = CBH

In the bottom right section of the form beneath the certification statement, there are blocks that indicate the preparer and the executive director/administrator of your agency. **These two blocks must be signed and dated by the appropriate person. Please do not sign the “Approved” bottom block as this section is reserved for the SCA Single County Authority.**

SECTION II – YEAR TO DATE INVOICING

This section is to be used by provider 1) when submitting the original invoice; 2) when requesting a invoice revision; and 3) as a cumulative invoice to SCA. **Prior year adjustments are not to be taken or reported in the current year.**

Item I – Cumulative Eligible Expenses: Indicate the projected total eligible expenses that will be incurred under this contract from the beginning of the contractual period to date. For the submission of an original invoice, Column I from Section III is used to obtain this amount. The amount from this column will automatically populate on the Year to Date Fiscal Report and Cash Request in Section II, number 1. This should reflect the anticipated costs for Quarter 1.

Item 2 – Less: Cumulative Revenue and Income Earned Applicable to Eligible Expenses: Deduct the amount of cumulative revenue and income as calculated on the total line of Section I, Part A.

Item 3 – Amount Eligible for Reimbursement: To obtain this amount, subtract the cumulative income (Item 2) from the cumulative expenses (Item 1).

Certification Statement – It is important to complete this section.

Prepared By/Telephone Number

Indicate the name and phone number of the individual at the corporation who has prepared the budget/report.

Executive Director/Administrator

The individual who is contractually responsible to SCA must sign and date the budget/report.

SECTION III – FACILITY EXPENSES (HDA311-2)

Page 2 of the form is an invoiced/cumulative expenditure report which also reflects the total contract budget and the remaining funds available to be expended. All expenses reported on Page 2 must be expenses made in accordance with the contract budget indicated in Column I. The budget categories listed are (100) Personnel, (300) Operating, and (400) Fixed Asset. Please note any modifications/revisions to the budget must be requested in writing to the Single County Authority Administrator or designee. Until written approval of the budget revision has been received, spending must be in accordance with the currently approved budget.

Columns 1-5 Reported Amounts: For each budget category used, indicate the expenses that make up the total program cost of the service as explained in the following instructions:

1. **Proposed Invoice:** Indicate the total expenses invoiced for the program requested and/or approved per the contractual document or subsequent revisions.
2. **Columns 2-5** should reflect the projected amount of expenditures for each quarter. The total amount of columns 2-5 should be equal and not exceed Column 1 (Project Budget Total Funds Approved). Column 5 will show the balance of Project Funds Available which is calculated by subtracting Column 4 from column 1 and entering the difference in column 5.

The amount shown at the bottom left “Total (Part A - Eligible Expenses)” is the same amount on the YEAR-TO-DATE FISCAL REPORT AND CASH REQUEST in Section II, number 1. Column 1 (Project Budget Total Funds Approved) will automatically populate and should reflect projected costs for the fiscal year.

A revision to a previously submitted invoice/report should be marked “Revised Invoice/Report. The Revised invoice form should be used in this instance.

PERSONNEL ROSTER (HDA313B)

This report will be submitted to support salary costs listed in Items 111 and 121 on the Year-to-Date Fiscal Report and Cash Request, page 2, Section III – Facility Expenses. Use only the current Personnel Roster that is provided. Any other version of the Personnel Roster that you have used in the past will be rejected. A separate form does not have to be prepared for each program activity. Each employee should be listed and a complete breakdown of salary costs by program activity will be shown as indicated in the instructions that follow. Be sure to complete all columns with the requested information.

Agency Corporate Name: Enter Agency’s corporate name as it appears on the corresponding contract.

Contract Number and Contract Name: Enter the corresponding contract number and contract name.

Cumulative Reporting Period: Enter the cumulative reporting period which agrees with the commencement date of the corresponding contract.

Name, Title: Enter last and first name and official title of the employee.

Hours Per Week: Enter the total hours per week that the employee is employed by the agency. These hours may not represent the number of hours per week charged to this contract; however, the dollars associated with the hours charged to this contract will be reflected under the column Cumulative Amount Paid to Date.

Under Total Salary, enter the current annual salary of the employee regardless of the amount to be charged to SCA. The column Cumulative Amount Paid to Date should reflect the total amount chargeable to SCA during the invoiced period/cumulative reporting period. Make sure columns are totaled.

Annual Rate: Enter the approved annual salary the employee receives from the agency regardless of the amount to be charged to the Single County Authority.

Cumulative Amount Paid to Date: This is the total dollar amount charged to SCA: Enter the total amount employee has been paid billable to the Office of Addiction Service since the commencement of the contract. (For invoice preparation purposes, this is the total salary cost to be billed during the contract period.)

Salary Breakdown by Activity by Dollars of % of Time: List the activity(ies) in which the employee works and the percent of the time for each. If an employee’s salary is being charged to more than one funded activity, indicate % of time or amount being charged to the Single County Authority for each activity. Distinguish between activities.

Employee Termination Date: If an employee charged to the contract terminates employment during the contract period, the termination date is to be reflected on subsequent reports with the termination date. If a replacement for the terminated employee is hired, the replacement employee should be listed on the personnel roster after the terminated employee.

MISCELLANEOUS ITEM DETAIL (MID)

Use this form to explain and show computations for expenses shown in Section III – Facility Expenses. The MID should be used for “Administrative Benefits” (line 112), “Client Oriented Services Benefits” (line 122), “Staff Development” (line 131), and “Operating Expenses” (lines 301 through 383). Also use this form for any anticipated expenses on lines 401, 402, and 410.

Your agency is required to have in place a method of properly allocating administrative costs. The method of allocation is at your agency’s discretion, provided that it is verifiable and results in an equitable distribution among program activities. The administrative cost percentage for each program/activity must be stated and included in your submission under line 383 on the MID.

Item 111 - Administrative Salaries

This category includes all wage and salary costs of part-time and full-time employees who render their services within the administrative section. Administration is defined as general managerial functions or activities which are supportive to, but not an intrinsic part of the provision of direct services. Administrative functions or activities include executive supervision, personnel management, accounting, auditing, legal services, purchasing, billing, community board activities, activities associated with management information systems (does not include maintenance of individual client case records), and clerical activities which are supportive to these administrative functions or activities.

Item 112 - Administrative Benefits

This category includes only the employer’s share of benefit costs incurred on behalf of all part-time and full-time employees who render their services within the administrative section. Included under Administrative Benefits are such items as social security contributions, retirement, employee health, life and other insurance plans, and worker’s compensation.

Item 121 - Client-Oriented Service Salaries

This category includes the salaries and wages of all part-time and full-time employees who perform client-oriented services or client support services. This includes Case Management salaries and wages. Clerical activities that provide direct client support to the program activity are to be reported as direct costs of the program activity. Clinical and program supervision associated with direct client care is to be considered a direct program expense. Staff time associated with such supervision should be allocated and reported within program activities as a direct program expense.

Item 122 - Client-Oriented Service Benefits

This category includes the employer’s cost of benefits incurred on behalf of all part-time and full-time employees who perform client-oriented services or client support services. Included under Client-Oriented Service Benefits are items such as social security contributions, retirement, employee health, life and other insurance plans, and worker’s compensation

Item 131 – Staff Development

Expenses for staff to attend seminars, trainings, etc. are to be detailed by individual, seminar, cost for attendance, etc. Only those staff development and training activities (administrative, technical, clerical) that are essential for the continuation or improvement of the program are eligible for State participation. Any activities in question should be cleared through DDAP.

This category does not include travel by staff to these developmental activities; such costs would be recorded under minor object 312 - STAFF TRAVEL.

Item 301 - Meeting and Conference Expenses

Charge to this category total meeting costs incurred by the SCA and its Board, excluding travel and advertising. This would include the cost of meetings related to conducting the business of the SCA, as well as sponsoring of conferences and training events by the SCA. Examples may include room rental, equipment rental, and food services

Item 302 - Consultant Expenses

Charge to this category the cost incurred for all consultants hired on a limited term basis for administrative services. Include the total cost of consultants or other specialized and professional administrative services subcontracted or purchased, such as attorneys, auditors, accountants, management analysts and research analysts. All consultant expenses are to be listed individually, reflecting the basis of Payment; e.g., number of hours x hourly rate x number of units of service.

Item 303 - Miscellaneous Personnel Expenses

Charge to this category the cost of administrative personnel that are hired on a temporary basis and do not appear on the Roster of Personnel. Examples may include replacements for any leaves of absence and student interns. If temporary staff is approved for travel, the expense should be charged under Minor Object 312 - Staff Travel

Item 304 - Occupancy Expenses

All direct costs for the following expenses may be charged to this category.

(a) Rent for an office or other space occupied by the facility. No rental charge may be made for offices in County-owned buildings that are debt-free. Rental costs utilizing DDAP funds must be pro-rated when offices or space is in buildings rented and used by local authorities for purposes not associated with the administration on delivery of services under the drug and alcohol or problem gambling programs. An agency must be able to demonstrate, upon request from DDAP, that the cost of space per square foot is based on a fair market value for the surrounding area

(b) Utilities include heating fuel, sewage, water, gas, electricity, etc.

(c) Housekeeping Services and Supplies include all supplies used in the performance of general housekeeping and grounds care services, or the cost of contracting out those services.

(d) Building Repairs and Maintenance include minor building repairs, maintenance, repairs, and maintenance to heating, ventilation, and air-conditioning units. Repairs are defined as work done to maintain the existing structures and equipment.

(e) Minor Renovations are the adaptation of available space and do not include construction cost for additional space. Minor renovations are those at a cost of less than \$10,000. Three formal, written bids are required on all contracted renovations and the lowest bid must be accepted, unless otherwise justified. Bids must be in accordance with the process described in Section 2.06 - Fixed Asset Management Guidelines. All bids must be kept on file.

(f) Insurance includes building, content, fire and liability insurance costs.

Item 305 - Insurance

Charge to this category any insurance not covered under Minor Object 304 - Occupancy Expenses and Minor Object 317 - Motor Vehicle Maintenance Expense. Examples include professional liability, directors' and officers' insurance, and fidelity bonds.

Item 306 - Communications

Charge to this category the costs of telephone service (including installation), postage, advertising, marketing, pagers, cell phones, web sites, internet services, printing, duplicating and parcel service.

Item 307- Office Supplies

Charge to this category the cost of all expendable items that are normally consumed within one year and used in the day-to-day operations of an office. Some examples are pens, pencils, paper, calendars and tape

Item 308 - Minor Equipment and Furniture

Charge to this category items with a useful life of more than one year and a unit cost of less than \$5,000. Examples may include fax machines, copiers, computers and computer-related equipment, software, tables, desks and chairs.

Item 309 - Medical Supplies and Drugs

Charge to this category the cost of all medical supplies and drugs used in the treatment of clients.

Item 310 - Food and Clothing

Charge to this category the cost of necessary food and clothing used by substance use and gambling disorder clients. Also, charge all costs associated with specialized or professional food preparation and food delivery services.

Item 311 - Program Supplies

Charge to this category the cost of supplies purchased for activities related to rehabilitation or recreational purposes. Also included are supplies used in client training and education services.

Some examples are books, periodicals, games, videos, tapes, creative supplies, and drug testing kits.

Item 312 - Staff Travel

Purchase of Septa Key cards or mileage reimbursement for staff should be detailed. All travel outside City will be listed by destination, amount and number of staff involved.

Item 313 – Client Transport

Charges to this category include actual miles traveled, parking, tolls, meals, and expenses incurred, or fees paid to an outside agency for the transportation of substance use or gambling disorder clients. Accurate and up-to-date records must be maintained, reviewed, and approved by the director or designee if transportation services are provided by the SCA.

Item 314 – Purchased Client-Oriented Service

Charge to this category the cost incurred from the purchase of client-oriented services, such as medical care, laboratory services, psychiatric services, and interpreter services.

Item 315 - Equipment Maintenance Expense

Charge to this category the cost of maintenance agreements and repairs to all types of office or medical equipment.

Item 316 - Equipment Leases

Charge to this category the cost of all equipment leases.

Item 317 - Motor Vehicle Maintenance Expense

Charge to this category the cost of maintenance to motor vehicles used in the performance of official SCA related program activities (e.g., repairs, insurance, inspection, tires, gas, oil and lubrication).

Item 318 -Motor Vehicle Leases

Charge to this category the cost of motor vehicle leases.

Item 319 - Other Operating Expenses

Charge to this category operating costs that cannot be recorded in the other minor expense objects. All costs in this category should be documented and held to a minimum.

Item 320 - Indirect Costs

Charge to this category costs for supportive activities that are necessary to maintain the direct effort involved in providing the services. DDAP participation in allowable county indirect costs will be up to 2.0% of the amount of expenditures utilizing DDAP funds. This percentage does not apply to providers under contract with the SCA. Organizational management of an SCA under the Planning Council option is considered an indirect cost and must be accounted and reported as part of the allowable indirect cost. A copy of the county's indirect cost plan must be maintained on file for review by DDAP

Fixed Assets – Items 401, 402, 403, 404, ~~410~~**Item 401 – Office Equipment and Furnishings**

This category includes the cost of equipment and furniture with a purchase price of \$5,000 or more per item and has a useful life of more than one year.

Item 402 – Motor Vehicles

Charge to this category the cost of purchased motor vehicles.

Item 403 - Capital Improvements

Charge to this category property and building improvements with a cost of \$10,000 or greater. Such improvements may include building additions and/or installation of permanent fixtures (furnaces, fire escapes, integral air conditioning systems, sewage hook-ups, etc.)

Item 404 – Capital Purchases

Charge to this category the cost of land and building purchases.

City of Philadelphia Cost Principles

In preparing budgets, you must be familiar with the City of Philadelphia Cost Principles, which remain in effect. If your agency needs a waiver (not already granted) from the Cost Principles, please submit explanatory information along with the budget submission.

FEE-FOR SERVICE FORM

Those agencies that will be funded on a fee-for-service basis in FY 2022 must complete both the fee-for-service budget and Year-To-Date Fiscal Report and Cash Request (program funded budget). SCA will review the detailed projected costs that make up the total program cost that is utilized in establishing the fee-for-service rate. It is expected that most fee-for-service rates will result in a figure that is not a whole dollar. **Do not round the fee-for service rate.** This is the only calculation that may show both dollars and cents.

Regarding the fee-for-service budget form, the “units” are the number of client days to be provided in the funding period – the house capacity multiplied by 365 days.

Note that both the number of anticipated client days to be provided and the fee-for-service rate must also appear on the Recovery House Service Objectives form for the upcoming fiscal year.

FISCAL AND PERFORMANCE PARAMETERS

When preparing budgets, Service Objectives forms, and Statements of Work should be realistic in your projections. Service Objectives and Statements of Work (and in certain programs, budgets) become part of your contract(s) and your agency will be required to deliver the services defined therein. Failure to meet contracted projections will result in a review of your allocation level and a possible adjustment to this level. **All providers are required to submit both Service Objective Form and Statements of Work form for each specific program.**

Please do not re-type any of the forms into your own version. This invariably results in errors.

Please make sure that all documents are in Excel and Word format. Submissions made in PDF or any other format will not be reviewed.

Submissions on obsolete forms will be returned without review as to content.

All hardcopies must be on 8 ½” by 11” paper.
Double-sided submissions are not acceptable.

The SCA Budget Review Committee looks forward to approving your accurate submissions

Thank you for your continued service.