

## INSTRUCTIONS FOR HDA FORM 311

### YEAR-TO-DATE FISCAL REPORT AND CASH REQUEST FOR FACILITIES

#### FACILITY USE ONLY

General Instructions: Form 311 is a multi-purpose budgeting and reporting form for use by facilities that are funded through a program funded (cost-reimbursement) contract. Facilities are to use this form as a budget document and also to request payments from the Single County Authorities (SCAs). Form 311 contains formulas for some calculations; therefore, any modifications to the form must take these formulas into consideration. This form is **not** to be utilized by the SCAs to report expenditures related to any activities carried out by the SCA. HDA Form 315 has been created to report expenditures for which the SCA provides a service. **The Form 311 does not need to be submitted as part of the fourth quarter fiscal report submission, but must be kept on file by the SCA as back-up documentation.**

#### Page 1 of HDA Form 311

Date: Enter the date the report is being prepared.

To:-----County Drug & Alcohol Program (SCA): Indicate the name of the SCA to which the financial report or cash request is being directed.

Facility I.D. Number/Name and Address: For licensed facilities, list the official facility identification number as assigned by the Bureau of Community Program Licensure and Certification, found in the Pennsylvania Drug and Alcohol Facility and Services Directory. When applicable, list the appropriate prevention (PBPS) provider identification number as assigned by the Performance Based Prevention System. In addition, enter the name and address of the facility preparing the report.

Report Number: Number each report consecutively during the state fiscal year, beginning with Report #1. The last report submitted against the state fiscal year must be numbered and marked "Final." If the form is being used as a budget, enter the word "Budget" on this line. A revision to a report previously submitted must be identified as such, e.g., "#2, Revised."

For the Period of: These dates represent the cumulative period for which the report is being prepared. For example, for a contract that begins on July 1, the voucher submitted for expenditures/cash requests through November 30 should read "7/1/YR to 11/30/YR."

Program Activity: Refer to the attached list of Drug and Alcohol Activity Definitions and enter the appropriate Program Activity name in this section.

Program Activity Code: The facility must enter the program activity code for which expenses are being reported. Separate 311 reports are to be prepared for each program activity code. Be sure that the facility enters the complete activity code (e.g., 852B, 861A) on the form.

Contract Number: Indicate the number assigned to the facility contract with the SCA.

Total Funds Approved: Indicate the total amount of SCA funding approved in the contract for this activity.

## **Section I – Cumulative Provider Revenue & Income**

### **Part A – Cumulative Revenue & Income Receipts Applicable to Eligible Expenses**

General Instructions: Indicate on Page 1, Section I, Part A, all revenue and income of the facility applicable to the total eligible expenses as recorded on Page 2, Section III, Part A of Form 311. The facility must report the cumulative amount of revenue and income from all sources of funding other than contractual payments from the SCA.

- Revenue - Provider revenue is funding which has been obligated to the service provider by grant, contract, award letter or other documented agreement. Revenues are received as a consequence of a formal funding agreement that describes the work and defines the period for services to be performed. For the revenue line items, list all revenue received or earned by the facility during the cumulative report period. The facility must accrue revenues earned and reported on the appropriate reporting form.
- Income - Provider income is funding received by the service 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 accounts receivable and cash receipts for the income line items. Report interest income listing only cash receipts.

511 - Provider Revenue - Provider revenue is comprised of direct federal revenues received by the service provider, revenues received from other government or private entities as well as revenues received from other SCAs for the provision of drug and alcohol treatment services or drug and alcohol 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 the National Institute on Alcohol Abuse and Alcoholism (NIAAA) and the National Institute on Drug Abuse (NIDA), while other revenue sources may include United Way, municipal funds and private grants. The provider must identify the source(s) of these funds.

513 - Provider Charitable Income – Income received from unspecified sources such as donations (i.e., funds donated to the service 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 provider income.

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

521 - Client Fees – Income received directly from clients who have a liability for full or partial payment for services received.

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

523 - Medical Assistance – Income received from the Department of Public Welfare for substance abuse services provided to Medical Assistance-eligible recipients.

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

531 - Miscellaneous – Use this code to indicate funding of a special nature or circumstance that cannot be categorized using the definitions and examples cited above.

### **Part B – Cumulative Revenue and Income Receipts Applicable to Non-Eligible Expenses**

General Instructions: Indicate on Page 1, Section I, Part B, all revenue and income of the facility applicable to the total non-eligible expenses as shown on Page 2, Section III, Part B of Form 311 and identify the source of all provider revenue or income in the spaces provided. The instructions for revenue and income sources defined in Part A apply to Part B as well.

### **Section II – Year-to-Date Invoicing**

General Instructions: This section is to be utilized by the facility as a means of submitting a cumulative invoice to the SCA.

1. Cumulative Eligible Expenses: Indicates the total eligible expenses incurred during the state fiscal year. This amount emanates from the total on Page 2, Section III, Part A, Column 4 of Form 311 and is automatically carried forward to Page 1 of Form 311.
2. Cumulative Revenue and Income Receipts Applicable to Eligible Expenses: Indicates the amount of cumulative revenue and income as calculated on Page 1, Section I, Part A of Form 311. The amount is automatically carried forward from Section I, Part A to Section II.
3. Cumulative Amount Eligible for Reimbursement: Indicates the amount eligible for reimbursement by subtracting the cumulative revenue and income from the cumulative expenses. This cell contains a formula that automatically calculates the amount eligible for reimbursement.
4. Cumulative Amount Previously Billed to the SCA: Indicate the cumulative total of facility billings to the SCA as shown on previous reports submitted to the SCA. This amount is obtained by totaling the amounts on Line 9 (Net Cash Request) for all reports previously submitted during the state fiscal year. This amount does not necessarily represent actual cash payments received from the SCA at the time of report preparation.

5. Cumulative Cash Request to the SCA: This amount is equivalent to the amount eligible for reimbursement minus the cumulative amount previously billed to the SCA and represents the amount being invoiced to the SCA before any advance funding is applied against the cash request. This cell contains a formula that automatically calculates the cash request amount.
6. Funds Advanced to the Facility by the SCA: Indicate the total amount of funds paid to the facility by the SCA as advance funding during the state fiscal year.
7. Amount of Advance Funding Applied to this Invoice: Indicate that portion of advance funding (from Item 6) that is being applied to the current invoice.
8. Cumulative Amount of Advance Funding Applicable to Eligible Expenses: Indicate the cumulative amount of advance funding that is being applied to the cumulative eligible expenses for the state fiscal year. Each time a subsequent invoice is submitted, this amount is carried forward on a cumulative basis and, therefore, the final invoice must reflect an amount for Item 8 that is equivalent to Item 6.
9. Net Cash Request: This amount represents the net invoice amount being requested for payment against the contract for the state fiscal year. This cell contains a formula that automatically subtracts the amount of advance funding from the cash request to the SCA. Always indicate an amount for Item 9 even if the Net Cash request is equivalent to zero.

### **Certification Statement**

Prepared by/Telephone Number: Indicate the name and telephone number of the individual at the facility preparing the report.

Facility Director/Administrator: The individual who is contractually responsible to the SCA must sign and date the report.

SCA Approval: The individual at the SCA level who is responsible for financial administration of the contract, i.e., the SCA Administrator or other county official, must sign here to authorize payment.

### **Page 2 of HDA Form 311**

General Instructions: Page 2 is a cumulative expenditure report that also reflects the total contract budget and the remaining available funds. All expenses reported must be made in accordance with the Project Budget as indicated in Column 1.

- Report all eligible expenses on Page 2, Section III, Part A and all non-eligible expenses on Page 2, Section III, Part B of Form 311. Refer to the SCA Fiscal Manual, Section 440, for those expenses that are considered to be eligible for payment.
- The budget categories represent the uniform chart of accounts as found in the SCA Fiscal Manual, Subsection 442. For further information regarding the use of these budget

categories, refer to Subsection 443, Personnel Services, Subsection 444, Operating Expenses, and Subsection 445, Fixed Assets.

- The facility/service provider must follow the SCA policy regarding budget modifications as found in their provider contract with the SCA.

Project Budget: Indicate the project budget as approved per the provider contract with the SCA.

Expenses Previously Reported: This column must reflect the cumulative amount of expenditures reported on previous vouchers. The amounts are obtained from Column 4 of the last invoice submitted.

Expenses for this Period: Report the expenses incurred during this report period.

Cumulative Project Funds Expended: The expenses reported in Column 4 must agree with the fiscal records at the conclusion of the state fiscal year. Column 4 is equivalent to the sum of Columns 2 and 3 and contains a formula that automatically calculates the expenses.

Balance of Project Funds Available: Column 5 represents the remaining balance and contains a formula that automatically calculates the balance.

Expense Allocation: Indicate the percentage of total expenses (grand total, Column 4) used for: 1) drug related services and 2) alcohol related services. This percentage represents the service objective of the facility directed at the primary type of abuse problem, either for drug or alcohol clients. It could be predetermined based on the type of client abuse the facility is attempting to reach or treat and should not necessarily change for minor or temporary fluctuations in client abuse problems.