

## **INSTRUCTIONS FOR THE MH/ID 17-A FORM**

The following are Line Item Explanations:

I. **EXPENDITURE ITEM**

A. **Personnel Services**

1. Wages and Salaries

All payroll employees "subject to cost allocation".

2. Employee's Benefits

Social Security, Retirement Contributions, Employees' Insurance, and Workman's Compensation. "Note employee vs. employer contributions for each".

3. Miscellaneous Personnel

Staff Development Costs, Auditors, Attorneys, Contracted Temporary Employees such as Kelly Girls, etc. Maximum amount is \$125 per day plus expenses – bonding expense.

B. **Operating Expense**

1. Occupancy "Subject to Fair Market support documentation"

Rent, Utilities, Insurance, and Housekeeping.

2. Communications

Phone, Stamps, Printing, Audio-Visual Materials, Advertising.

3. Administrative Supplies

Paper, Pencils, etc., and Minor Office Equipment.

4. Treatment and Supportive Supplies

Drugs, Food, Clothing and Rehabilitation Supplies.

5. Transportation "Includes Vehicle Utilization Policy"

Show client and Staff separately, include rental vehicles, insurance, gas and oil maintenance.

6. Purchased Treatment Service

Laboratory, Physicians and Practitioners for clients.

7. Miscellaneous Operating Expense

Library, Debt Service, Other Operating Expense.

C. Equipment And Other Fixed Assets

1. Purchase of Fixed Assets

Items of more than one-year useful life and cost \$250 or more.

2. Repair and Improvement of Fixed Asset

Building Repairs, Motor Vehicle, Major Repairs, Repairs and Rental of Equipment.

II. NET COSTS ELIGIBLE FOR DHS PARTICIPATION

A. Total Costs (Sum of 1-A, 1-B, and 1-C).

B. Amount not eligible for DHS participation.

C. Income (from Part 1 MH/ID 18).

D. Total net Cost eligible for DHS participation.

(Line A minus [B & C] of Section II)

III. FUNDING LEVELS FOR DHS REIMBURSEMENT

A. Mental Health Base

B. Intellectual Development Base

C. 90% Categoricals (SPECIFY)

D. 100% Categoricals (SPECIFY)