Ministry of Health and Long-Term Care
Health System Information Management
Health Data Branch,Data Standards Unit

Ontario Healthcare Reporting Standards V10.0

Chapter 7
Community Mental Health & Addictions (CMH&A)

Ontario

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Introduction

It is essential that finance, decision support, human resources and information system staff review the first four chapters of the most recent version of Ontario Healthcare Reporting Standards (OHRS) in addition to this chapter. Other CMH&A staff may find that the Community Mental Health & Addictions (CMH&A) chapter provides sufficient information to meet their needs but are encouraged to read the first four chapters also.

Chapter Seven, Version 10.0 is effective from fiscal year 2016/2017. Key changes from Version 9.2 are shaded in yellow.

Chapter One – Overview

This chapter provides:
- an overview of the current status of the OHRS,
- the roles and responsibilities at each level within the healthcare system, and
- the OHRS resources available within Ontario including documents and contact information

Chapter Two – Account Structure

This chapter provides:
- recommendations for health service organizations,
- key OHRS concepts, and
- the account structure and reporting rules for both primary and secondary accounts

Chapter Three – Business Rules

This chapter provides:
- the rules for assignment of account number,
- accounting rules,
- data collection rules, and
- workload measurement

Chapter Four – Common Primary Accounts

This chapter provides:
- The accounts, definitions and reporting rules for Accounting Centres and the following Functional Centres:
  - Organizational Administration and Support
  - Research
  - Education
  - Undistributed Services
- Balance Sheet accounts definitions and reporting rules

Chapter Seven – Community Mental Health and Addictions (CMH&A)

This chapter provides specific information for organizations reporting community mental health and addictions services provided for the CMH&A healthcare sector. Specific questions related to this chapter can be e-mailed to **OHRSCMH.A@ontario.ca**

OHRS and CIHI Standards

In the OHRS and in the CIHI (Canadian Institute for Health Information) MIS Standards, an asterisk (*) indicates that several numbers can be used in this position of the account code. OHRS overrides CIHI, when there are differences between CIHI National MIS Standards and OHRS.

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7.1 CMH&A General Reporting Rules:

The level of reporting required by the Ontario standards is indicated in the OHRS appendices. Organizations can use the applicable primary accounts (functional/accounting centres and balance sheet accounts) in the full Provincial Chart of Account for their CMH&A reporting as well as the operations not funded by the Local Health Integration Networks (LHINs) or the Ministry of Health and Long-Term Care (MOHLTC). Financial and statistical secondary accounts can only be submitted at the **MOHLTC** reporting level indicated. Lower level or detailed accounts may be required for internal use by CMH&A organizations, but are not required for OHRS reporting.

The accounts can be selected from the full set of accounts included in the OHRS appendices. For the complete listing of accounts, refer to the most recent online version of the OHRS Full Provincial Chart of Accounts on the ministry website: **www.hsimi.on.ca.**

7.1.1 CMH&A Program Funding

The majority of the Community Mental Health and Addictions funded programs are the responsibility of the Local Health Integration Networks (LHINs) and include the following programs:

> Community Mental Health Program (MH),
>
> Children's Mental Health (CMH),
>
> Substance Abuse (SA)
>
> Problem Gambling (PG)
>
> Psychiatric Outpatient Medical Salaries (POMS)

Programs which the LHINs are responsible for are referred to as "LHIN Managed". There are some MH, SA and PG programs that are managed at the provincial level by the MOHLTC and are referred to as "Ministry Managed programs". Examples of Ministry Managed programs are the Drug and Alcohol Treatment Information System (DATIS), and ConnexOntario information lines.

Two programs managed by the MOHLTC are Supportive Housing (SH) and the Personal Needs Allowance (PNA). Neither program is the responsibility of the LHINs.

CMH&A service recipient functional centres (7* 5) have been created based on CMH&A program types, that is, Mental Health, Substance Abuse, Problem Gambling and Supportive Housing. In some cases there is only an Addictions functional centre available, where Addictions includes both Substance Abuse and Problem Gambling.

Psychiatric Outpatient Medical Salaries (POMS)

Expenses and statistics for POMS funding, provided only to hospitals, are reported depending on the services provides. The options are as follows:

- When service is provided for an Assertive Community Treatment (ACT) team, the ACT team functional centre, 7* 5 10 76 20, must be used to report the details.
- When the POMS funding is used for multiple services, report in a Medical Resources - Psychiatrists functional centre, 7* 5 07 10.
- If the service is provided to only one community functional centre, 7*5, expenses and statistics can be reported in that functional centre.

Section 7.5.4, Compensation Expenses, and section 7.7.7, Specialty and Priority Programs, provide further explanations for reporting of financial and statistical secondary accounts for POMS.

Children's Mental Health (CMH)

Reporting for the Children's Mental Health program is not associated with a specific functional centre as it depends on the service provided. **It is important that organizations select functional centres based on the definitions that match, <u>as closely as possible,</u> to the services provided.** Refer to section 7.6 for definitions of all functional centres.

Supportive Housing (SH) Program:

The Provincial Programs Branch of the MOHLTC manages the SH program. There are various initiatives within this program regarding housing operating subsidies, rent supplements and capital/replacement reserves that some CMH&A organizations receive. This funding may apply to apartments, rooming houses or homes for mental health and addictions clients. There are four Supportive Housing functional centres available for OHRS reporting:

- 72 5 40 76 40 Mental Health-Housing Bricks and Mortar
- 72 5 40 76 50 Mental Health - Rent Supplement Program
- 72 5 40 78 40 Addictions – Housing Bricks and Mortar
- 72 5 40 78 50 Addictions – Substance Abuse - Rent Supplement Program

Definitions for these functional centres are provided in section 7.6.8.

All revenue, expenses and statistics related to Supportive Housing funding **must be reported** in the appropriate functional centre. OHRS trial balance edit rules allow these building/occupancy expenses to be reported in the Supportive Housing functional centres since physical housing is the service being delivered and related building costs are part of their service delivery costs.

Note that any services provided to clients/service recipients <u>cannot</u> be reported in any Supportive Housing functional centre because **<u>Supportive Housing funding does not include any client/service recipient services</u>**. To report details about client services, the most appropriate Community Health and Social Services functional centre, 7* 5, must be used.

Personal Needs Allowance (PNA)

Personal Needs Allowance (PNA) is a claims-based revenue source for some clients in residential addictions programs. Clients in certain residential addictions agencies (i.e., recovery homes) may be eligible for a personal needs allowance, prescription coverage and dental coverage. To be eligible for these benefits, clients going into residential programs must meet the following criteria:

- they will lose their social assistance/Ontario Drug Benefit (ODB) plan benefits when they enter the residential program
- they are homeless with no source of income

Agencies with qualifying residents are responsible for paying the monthly personal needs allowance. To be reimbursed for these payments, the addictions organization must invoice the MOHLTC monthly. While clients who qualify for the personal needs allowance are in treatment, the organization should begin the process of applying for Ontario Works assistance to be available when they are discharged. For clients who are not eligible for Ontario Works but have high drug costs, the organization should also help the client apply for benefits under the Trillium Drug Program, which will subsidize clients' drug costs inside and outside the treatment program. For OHRS reporting, refer to section 7.5.2 for the appropriate recovery account and section 7.5.8 for the expense account.

7.1.2 Provincial Sector Code

The Provincial Sector Codes (PSC) are closely related to the National Sector Codes, as defined by CIHI. The PSC provides the capability to submit, retrieve and analyze data by various healthcare sectors. Organizations providing services for multi-healthcare sectors need to include the appropriate PSC on each record for their data submission to the MOHLTC. The CMH&A sector has been identified as PSC 323. It is mandatory that all CMH&A financial and statistical records and balance sheet activities submitted in the OHRS Trial Balance submission include **PSC 323** as part of each record.

7.1.3 Trial Balance Submission by CMH&A Organizations

Each legal entity is <u>required</u> to provide an OHRS trial balance for the full corporation. Full corporation reporting includes Fund Types 1, 2 and 3. A provider is assigned a facility number by the MOHLTC for the OHRS reporting. Organizations providing new CMH&A services and currently submitting their OHRS trial balance with other healthcare sectors retain their existing facility numbers.   These organizations have to ensure that the CMH&A PSC, 323, along with the other applicable healthcare PSC(s), are included for reporting the appropriate financial and statistical data in the trial balance submission.

Trial balances are submitted for second quarter (Q2), third quarter (Q3) and at year-end (YE). Due dates for trial balance submissions are usually the end of October for Q2, end of January for Q3 and end of May for YE. Detailed trial balance specifications are available on the ministry's website, **www.hsimi.on.ca** . Refer to OHRS Chapter 1 for more information about the trial balance submission process.

Trial balance submissions report at the detailed account level to the MOHLTC as listed in the OHRS appendices. Second quarter and third quarter submissions must reconcile to the organization's financial statements. The year-end submission must reconcile to the audited financial statements.

OHRS provide the framework for financial reporting that are consistent with the Canadian Institute for Chartered Accountants (CICA) Not-For-Profit Guidelines, Public Sector Accounting Standards and the reporting rules under the Generally Accepted Accounting Principles (GAAP).

7.1.4 Fund Type

Fund type is the second digit of a functional/accounting centre or balance sheet account. The CMH&A sector report fund type 2 functional centres, i.e. 72*, for LHIN or MOHLTC community mental health and addictions funded programs. Refer to the revenue section 7.5.2 of this chapter for more details on reporting of fund type.

Organizations must report all expenses associated with service provision. CMH&A programs may receive additional funds from many funding sources including hospital global budgets. When revenue from other sources is being used to supplement LHIN/MOHLTC funded services, these must be reported to provide a complete view of the financial position. As per the matching principle (OHRS Chapter 3), the rationale is to provide agencies with the ability to report complete expenses and related revenue regardless of the source in order to capture the true and complete cost of service delivery.

When functions/services are partially funded by LHIN or MOHLTC Community Mental Health and Addictions and partially by non-LHIN or non-MOHLTC funding sources such as United Way, complete expenses and statistics associated with functional centres must be reported using fund type 2. Non-LHIN/Non-MOHLTC revenue sources must be recorded using the appropriate secondary financial accounts within specific functional centres. Inclusion of other funding sources in one functional centre is

to help identify the true costs associated with provision of the CMH&A service regardless of funding sources.

The exception to the above is when the function is partially funded by other provincial ministries such as Ministry of Children and Youth Services (MCYS) or Ministry of Community and Social Services (MCSS). In such cases, a separate fund type 3 functional centre needs to be created to meet the accountability requirements of the other ministries.

Refer to OHRS Chapter Two: Account Structure, Section 2.2.4 for details.

7.1.5   Hospitals with CMH&A Funded Programs

The OHRS requirements for CMH&A funded services (PSC=323) are based on a multidiscipline team approach where nursing and therapeutic services are reported in the same 7* 5 functional centre. Staff providing community mental health or addiction services may include, for example, nurses, social workers, psychologists, or occupational therapists. The therapeutic, or allied health, functional centres (7* 4) used by the hospital sector (PSC= 1xx) are **not** used for the CMH&A sector.

The secondary accounts for earned hours (S3*) and compensation (F3*) for all service providers (MOS, UPP, NP and MED) are reported in the same 7* 5 functional centre. Statistical accounts for service recipient activity are reported by the entire team as a whole and not by individual provider or profession. For example, if a social worker and a psychologist, paid from the same functional centre, perform an assessment on a client at the same time, only one (1) visit is reported.

The complete list of functional centres available for community mental health or addiction services are listed in Appendix A of Chapter 7 with definitions provided in section 7.6 of this chapter.

7.2 Primary Accounts: Selecting Functional Centre (FC) Accounts

A functional centre is defined as a subdivision of a health service organization for the purpose of recording the actual, budget and forecast revenues, expenses, and statistics pertaining to the function or service being carried out. They are used to capture the costs of labour, supplies and equipment required to perform specific functions.

Common functional centres including Administration and Support, Research, Education, and Undistributed Functional Centre and Balance Sheet accounts are fully discussed in OHRS Chapter Four: Common Primary Accounts. Refer to Chapter 4 for accounts, definitions and rules. A brief overview is provided in this chapter with highlights that are specific to CMH&A organizations.

Consider the following before opening a new functional centre:

- The level of detail required to effectively meet the information needs of the department manager
- The definition of the functional centre (should match the service/department mandate)
- The materiality of the cost and volume (the 80:20 rule applies)
- The practicality, ease and cost of collecting data
- The accountability for the function
- The differentiation of functions
- The difference in the cost per unit of the service
- The size and complexity of the facility
- The external reporting requirements

For more information about functional centre framework, refer to OHRS Chapter 2 Account Structure.

CMH&A functional centres with "**MOHLTC**" in the first column of Appendix A must be reported and cannot be rolled up with other functional centres. For internal purposes, an organization may choose to have further breakdowns of functional centres in their chart of accounts.

Refer to section 7.6 in this chapter for CMH&A functional centres and their definitions.

7.2.1 Common Administration & Support Services Functional Centres (7* 1)

Functional centre frameworks are intended to separate and distinguish activity costs associated with administering a healthcare facility from the costs of delivering specific healthcare services.

Administration and Support Services functional centres are consistent with other healthcare sectors. Organizations reporting services for different healthcare sectors are required to maintain Administration and Support functional centres for individual sectors, under different provincial sector codes (PSCs). Expenses related to administration and support services need to be allocated to the client service functional centres, by the organization. Refer to section 7.5.2 for details on reporting interdepartmental recoveries and interdepartmental expenses.

At a minimum, all CMH&A organizations, regardless of size, are required to report the following Administration and Support Services functional centres when transactions occur. Further details about each functional centre are provided in this section.

Framework 1 (FC 7* 1)

H	7*1	ADMINISTRATION AND SUPPORT SERVICES (AS)
MOHLTC	7*1 10	AS Administrative Services
MOHLTC	7*1 25	AS Information Systems Support
MOHLTC	7*1 40	AS Volunteer Services
MOHLTC	7*1 55	AS Plant Operation

It is expected that CMH&A organizations will report the other administration and support services functional centres, such as Finance and Human Resources, based on materiality. For more information on the grouping of functional centres refer to OHRS Chapter Two, Section 2.3.1 (FC/AC Account Structure).

Organizations which provide services in multi-healthcare sectors are required to report the relevant individual administration and support FCs for each sector that they receive funding and provide services. For example, a hospital that also provides services for the CMH&A sector incurs administration and occupancy cost in the period for the CMH&A services. Report the relevant CMH&A expenses under FC 72110 and FC 72155 using PSC 323 in addition to FC 711** for the administration costs for the hospital sector.

All revenues and expenses related to the activities outlined in this framework must be reported in these functional centres regardless of the organizational reporting structure or budgeting process.

7.2.2 Administrative Services FC 7* 1 10

- CMH&A organizations report revenue and expenses specifically related to corporate administration including finance, human resources, communications, materiels management and food services in the **7*110 Administrative Services** FC. If expenses such as supplies related to the whole

organization are managed from a central location, CMH&A organizations are to report the expenses in the 7*110 Administrative Services functional centre.

- Revenues and expenses related to corporate management, the board and risk management, etc. can be included in this functional centre.
- Volunteer hours statistical account, S239 00 00, can be reported in this functional centre if dedicated employees are not hired to manage the work of volunteers, that is, if FC 7* 1 40 Volunteer Services is not utilized.
- Common financial accounts under this FC may include:
  - **F68000 Insurance** is an administrative expense which can be split or linked between Administration (FC 721*) and Plant Operations (FC 72155), but is not to be allocated to various service delivery functional centres (FC 7*5).
  - **F67000 Advertising** is used to record expenses related to advertising for notifications, meeting notices, special events, recruitment strategies, etc.
  - **F61020 Telephone Charges:** lower level accounts are available for internal reporting at facility level but MOHLTC reporting level is F61020.
- To allocate the costs of administration to the service delivery functional centres (FC 7*5), the F122* recovery can be recorded in 721* Administrative Services functional centres and the matching expense F697* recorded in the 7*5 service delivery functional centres. Refer to Recovery Rules in section 7.5.2 for more information.
    - Rationale: The purpose is to accommodate accountability to the different funding programs – Mental Health, Children's Mental Health, Substance Abuse, Problem Gambling, and Supportive Housing. With the inter-departmental accounts OHRS reporting incorporates the internal requirements while preserving the integrity of external reporting since such accounts are not included in calculation of indicators in the Healthcare Indicator Tool (HIT) for comparative analysis between organizations.
  - **Note: Organizations providing functions that impact only one program, for example, a MH program, are required to do this internal allocation.**
- **Hospitals** with CMH&A funded services are required to maintain separate **Administrative Services** functional centres to report only *incremental administrative costs* for all the CMH&A programs. These administrative costs are not to be reported within the framework 5 service delivery functional centres. **Incremental costs** are incurred only as long as the service is provided. Therefore, if the CMH&A service provided was stopped, this cost would be eliminated.
    - Rationale: The purpose is to enable the distinction between cost of delivery of services and the cost of administration.

7.2.3 Information Systems Support FC 7* 1 25

- CMH&A organizations must report **information system** expenses in the **7*1 25 Information Systems Support** functional centre regardless of the materiality of the actual figures.
- Include corporate costs related to non-clinical software, hardware, system development and maintenance.
- For large organizations (e.g. Hospitals) use F12171 and F69571 to distribute costs between healthcare sectors, as required.

7.2.4 Volunteer Services FC 7* 1 40

- **7* 1 40 Volunteer Services** is defined as the functional centre pertaining to the resources required to manage and monitor individuals who volunteer their time.

- Use this functional centre if compensation expenses, i.e. dedicated staff, are incurred to recruit, manage and/or monitor volunteers for the provision of services and if expenses are incurred for volunteer recognition.

- The only statistic that can be reported for volunteers in this functional centre is S239 00 00 - Volunteer Hours of Service.   Volunteer time cannot be assigned a monetary value and claimed as revenue.

- If there is no paid compensation for a volunteer coordinator, report S239 00 00 Volunteer Hours of Service in Administrative Services FC 7* 1 10.

   Excludes:

- Any revenues or expenses related to profit generating activities of volunteers. For example, if volunteers are involved in fundraising, the related revenue and expenses can only be reported using the Fundraising functional centre, 73 9 40.
- Volunteers involved in service delivery: for example, if they are receiving telephone calls from clients, such services cannot be reported in client activity statistics in the service delivery functional centres since compensation expenses and earned hours are not reported for volunteers.

7.2.5 Plant Operations FC 7* 1 55

- CMH&A organizations <u>must report</u> costs related to **building occupancy**, such as rent (which may or may not include utilities), utilities, taxes, insurance, and maintenance fees in the Plant Operations functional centre, 7*1 55. It also includes the following functional centres: Plant Administration (7*153), Plant Security (7*160), Plant Maintenance (7*165), Housekeeping (7*145) and Laundry and Linen (7*150).   The following cases are exceptions to this rule:
  - Organizations receiving specific Supportive Housing funding related to Bricks and Mortar and/or Rent Supplement programs **must report** all related revenue and expenses in the appropriate Supportive Housing functional centre: **72 5 40 76 40 Mental Health-Housing Bricks and Mortar, 72 5 40 78 40 Addictions-Housing Bricks and Mortar, 72 5 40 76 50 Mental Health – Rent Supplement Program or 72 5 40 78 50 Substance Abuse – Rent Supplement Program**. Section 7.6.8 has definitions of these functional centres. Any administrative costs related to these functional centres must be allocated by the CMH&A organization using interdepartmental recovery (F122*) and expense (F697*) accounts.
  - Amortized grant revenue and amortization expenses related to buildings must be reported in **8*9 accounting centres** unless they are related to Bricks and Mortar or Rent Supplement program funding.
- **F95590 Mortgage interest** not included in Bricks and Mortar or Rent Supplement Program functional centres must be reported using the interest on long term liabilities account, **F95500**, in the Accounting Centre, 8*955 Interest on Long Term Liabilities - Undistributed.
- **F97000 Municipal taxes** not included in Bricks and Mortar or Rent Supplement Program functional centres must be reported in the Accounting Centre, 8*960, Municipal Taxes.
- **F68000 Insurance** is an administrative expense which can be split, or linked between, Administration (FC 7*110) and Plant Operations (FC 7*155), but is not to be allocated to various service delivery functional centres.
- Vehicle expenses such as gas, license, insurance and maintenance used for maintaining the buildings and grounds must be reported in the Plant Operations functional centre. If a vehicle is used in the delivery of Mental Health or Addictions services, vehicle expenses are reported in the service delivery functional centre, 7*5.

7.2.6 Research (7*7), Education (7*8) & Undistributed Functional Centres (7*9)

Research and Education functional centres are generally consistent with other health care sectors. For a full list of functional centres, refer to OHRS Appendix A Full Provincial Functional/Accounting Centre List.

7*7 Research FC

- Used to record revenues, donations or grants, and expenses related to research projects, which are formal and funded

7*8 Education FC

- Includes staff whose primary role is the coordination and provision of education for staff or students
- Used to record revenues, donations or grants, and expenses related to the provision of staff education.
- Refer to OHRS Chapter 4 for more details regarding the use of this functional centre framework

7*9 Undistributed FC

- Undistributed (UD) functional centres are generally consistent with other health care sectors. For a full list of functional centres, refer to OHRS Appendix A Full Provincial Functional/Accounting Centre List
- They are used to record activity that is not related to the provision of client services of the health service organization

73 9 20 ** Marketed Services FC

- Marketed Services are of a business enterprise nature and have one or more of the following characteristics:
  1) the primary purpose of the activity is revenue generation
  2) the costs and revenue are easily isolated
  3) the activity is not typically associated exclusively with the services of the CMH&A sector
  4) the level of activity is material

Includes:
- Service sold to other organizations including unions
- Non-clinical services and goods that usually generate revenue or cost recovery such as parking, telephones, cafeteria, convenience store, retail pharmacy, equipment not covered by OHIP, gift shop, coffee shop even if subsidized by operating funds
- Other income generating services such as building rental
- Expenses for building and building services including amortization of capital expenditures and utilities
- Incremental administrative and support expenses

Excludes:
- Clinical services that generate a health/client service record

Marketed Service functional centres are only created when the volume is significant. If minimal activity, report the recovery and expenses in the associated functional centre.

To report services not funded by the LHIN or MOHTLC, refer to the functional centre, 7 39 95 05, Community Services Funded by Other Sources, described below.

Examples of Marketed Services in CMH&A:

Example 1: Secondments
Organization A hires a full-time Case Manager. The Case Manager is seconded to Organization B to work 50% of the time and Organization B pays organization A for his time. Organization A can report 50% of the case manager's expenses, hours, and related client activity in its own Case Management functional centre. The remaining expenses and hours are shown in 7* 9 20 32 MKS Compensation functional centre along with the corresponding recovery from Organization B. Organization B would report the Case Manager using purchased services compensation, hours, and related client activity in its Case Management functional centre.

Example 2: Remedial Measures Program
The costs and recoveries for a *Remedial Measures Program*, which provides educational services to drinking and driving clients for a fee, can be reported using a 7* 9 20 31 MKS Patient Services functional centre.

Example 3: Union Representatives
When an employee, who is a *Union Representative, spends time away on* union business for which the agency would be reimbursed, the related costs and recoveries can be reported in 72 9 20 32 MKS Compensation.

73 9 40 Fundraising FC:

- The LHIN and MOHLTC does not fund activities related to fundraising. This functional centre can be established to record direct expenses, statistics, and revenues (if any), pertaining to fundraising activities in organizations that do not have a foundation. **Note that netting is not allowed according to GAAP and CICA Not- for- Profit Guidelines.**
- This functional centre should be in breakeven or surplus position. Surplus dollars from the Fundraising functional centre will be excluded during annual reconciliation since such activity is not funded by the LHIN/MOHLTC.
- Using journal entries, fundraising revenue can be moved from this functional centre to service delivery functional centres for reducing the costs of services.
- Use **fund type 3** to track revenue and expenses from fund raising activities. The ministry is able to identify these activities during the annual reconciliation process, so the funds are maintained by the organization.
- When funds from fund raising activity are used to support CMH&A funded programs, the funds can be reported under the 725* service delivery FCs.
- Refer to Chapter Four, Section 4.4.1 Undistributed Functional Centre Accounts for more details.

73 9 95 05 Community Services Funded by Other Sources FC:

Definition: Pertaining to community services offered that are not funded or related to the services funded by the LHIN or MOHLTC. The services offered to community clients vary by providers. Use this functional centre when the services provided are not related to any LHIN or MOHLTC funded services/ programs and there is no existing functional centre listed in OHRS Appendix A that describes the services being offered.

- Purpose is to track community client services that are not funded or related to the services funded by the LHIN or MOHLTC or if functional centres are not available for LHIN/MOHLTC funded services.
- Use of this functional centre allows CMH&A organizations to meet full corporation reporting requirements.
- The functional centre is reported as fund type 3 only.
- There are no secondary statistical accounts required to be reported.
- Valid secondary financial accounts are F1*, F3*, F4*, F6*, F7* and F8* only.

7.3 Undistributed Accounting Centres (8*9 AC)

Accounting centres are intended to reflect items of revenue or expense for which allocation to specific services, inpatients, residents, clients or programs is inappropriate, impractical, or both, as a result of the source of the revenue, the nature of the expense, availability of data, or the utility of the information which would be obtained. Funding, revenue and expenses that cannot be associated with a particular activity can be included in an accounting centre. Refer to Chapter Four, Section 4.5 Undistributed Accounting Centres for details.

No specific accounting centres were created for the CMH&A sector. The following are commonly used Accounting Centres applicable to CMH&A organizations:

H	8* 9	UNDISTRIBUTED ACCOUNTING CENTRES (UD)
MOHLTC	8* 9 11	UD Operating Grants from Ministry/LHIN
MOHLTC	8* 9 45	UD Other Undistributed Revenues
MOHLTC	8* 9 50	UD Amortization – Undistributed
	8* 9 50 20	UD Land Improvement Amortization
	8* 9 50 40	UD Buildings Amortization
	8* 9 50 60	UD Building Service Equipment Amortization
	8* 9 50 65	UD Leasehold Improvements Amortization
MOHLTC	8* 9 51	UD Net Gain or Loss on Disposal
MOHLTC	8* 9 55	UD Interest on Long-term Liabilities - Undistributed
MOHLTC	8* 9 65	UD Employee Future Benefits Expense
MOHLTC	8* 9 90	UD Other Undistributed Expenses
MOHLTC	8* 9 95	UD Employee Benefits Debit Clearing Account
MOHLTC	8* 9 96	UD Employee Benefits Credit Clearing Account

The following are the highlights of Chapter Four related to Accounting Centre Accounts:

Accounting Centre (AC) 8* 9 11 Operating Grants from Ministry/LHIN: This account is used to record Ministry/LHIN Allocation, and in some cases, One Time Payments. All organizations are required to use this accounting centre to report funding from Ministry/LHIN.

Accounting Centre (AC) 8* 9 45 Other Undistributed Revenues: This account should be limited to only those revenues that cannot be linked to specific functional centres and are not included in the other accounts. e.g. NEER (New Experimental Experience Rating) Rebate. This accounting centre should be used on a limited basis for only those revenues that cannot be associated with a specific activity.

Accounting Centre (AC) 8* 9 50 Amortization - Undistributed: This account is ONLY used for the recording of building, building service equipment and leasehold amortization expenses. However, all major equipment expenses (and associated revenue) must be reported in the functional centre using the equipment in the provision of service.

Accounting Centre (AC) 8* 9 90 Other Undistributed Expenses: this account is used for the recording of expenses that cannot be linked to a specific functional centre. This accounting centre should be used on a limited basis when expenses cannot be linked with a specific activity.

Accounting Centre (AC) 8* 9 95 Employee Benefits Debit Clearing Account and
Accounting Centre (AC) 8* 9 96 Employee Benefits Credit Clearing Account:
These accounts are only used when the health service organization does not have the ability to distribute employee detailed benefit contributions at the functional centre level.   The totals of AC 8*995 and AC 8*996 must equal zero.   Detailed accounts of the expenses are required in this area. For more detailed information, refer to OHRS Chapter Three and section 7.5.6 of this chapter.

7.4   Balance Sheet Accounts

Balance Sheet accounts are consistent with other health care sectors. The full provincial list of balance sheet accounts, OHRS Appendix D, has the complete list of accounts available for all health care sectors, including the Community Mental Health and Addictions sector. Refer to OHRS Chapter Two: Account Structure and Chapter Four: Common Primary Accounts for accounts and reporting rules.

The details of the balance sheet accounts under the following broad groups are included in OHRS Chapter Four:
> 1* Current Assets
> 3* Non-Current Assets
> 4* Current Liabilities/Deferred Contributions
> 5* Long-Term Liabilities/Deferred Contributions
> 6* Net Assets/Fund Balances

Investments
The balance sheet account numbers for unrealized gain/loss and change have been added to meet the reporting requirements resulting from CICA Handbook revision Section 3855. The unrealized change in short term and long term investments resulting from the market value adjustment required for financial instruments are reported in these accounts.

1 * 2 80 Investments – Short Term - Unrealized Change
The change in the short term investment resulting from the unrealized gain/loss due to the market value adjustment required for "available for sale" financial instruments.

3 * 2 80 Investments - Long Term - Unrealized Change
The change in the long term investment resulting from the unrealized gain/loss due to the market value adjustment required for "available for sale" financial instruments.

Net Assets/Fund Balances
In a not-for-profit organization, net assets, sometimes referred to as equity or fund balances, is the residual interest in its assets after deducting its liabilities. Net assets may include specific categories of items that may be either restricted or unrestricted as to their use. The term 'equity' has been changed to "Net Assets/Fund Balances" to be consistent with the terminology of the CICA Not for Profit Guidelines.

6 * 2 10 Net Assets - Unappropriated Unrealized Gain/Loss
The unrealized gain/loss resulting from the market value adjustment required for financial instruments. The gain or loss for "available for sale" instruments is to be recorded in the Statement of Changes in Fund Balances as a separate line item. The gain or loss for "held for trading" instruments is to be included in the statement of operations as a separate line item.
Refer to OHRS Chapter Four for more details about these accounts.

7.4.1 Full Corporation Reporting

According to the Ontario Healthcare Reporting Standards, full corporation reporting is required for the trial balance submission. Full corporation reporting includes the reporting of all fund types for an organization. The full corporation data may be used by Statistics Canada and for purposes of reviewing financial reporting of the organizations by the MOHLTC or LHINs. For the portion of the operations not funded by the LHIN or MOHLTC, organizations may, at their discretion, sum up the data to certain high level numbers for the trial balance submission. Fund Type 3 operations will not be used for benchmarking purposes on the Healthcare Indicator Tool (HIT). If an organization provides services and there is no functional centre available in the OHRS Appendix A, a functional centre is available to record revenue and expenses, 73 9 95 05 Community Services Funded by Other Sources. Refer to section 7.2.6 for the definition of this functional centre or refer to the OHRS Glossary of Terms Functional/Accounting Centres.

All organizations must provide full corporation reporting which means all expenses associated with service provision must be reported. Revenue from other sources used to supplement LHIN/MOHLTC funding for service provision, must also be reported so the organization can reach a balanced position.
- Rationale: CMH&A programs receive additional funds from many funding sources including hospital global budgets. In accordance with the matching principle, the rationale is to provide agencies with the ability to report complete expenses and related revenue, regardless of the source, to capture the true and complete cost of service delivery.

Note that the OHRS balance sheet submitted via the Trial Balance submission must represent the total corporation and must reconcile with the corporation's audited financial statements.

7.4.2 Balance Sheet Reporting for Specific CMH&A Organizations

In the CMH&A sector, there are some standalone (not hospital sponsored) organizations who receive less than 20% of their overall budget from LHIN/MOHLTC. There are also some organizations whose total operating budget is under $300,000. For the benefit of such organizations, the following suggestions have been provided to help them with balance sheet reporting in their trial balance submissions.

Scenario One:
Organizations meeting both of the following criteria:
- **The total annual LHIN/MOHLTC funding, from all healthcare sectors, is less than $300,000 and**
- **The total annual LHIN/MOHLTC funding from all healthcare sectors comprises less than 20% of their total operating revenue**

Organizations, in above-mentioned scenarios, should completely report on the specific service that is funded by LHIN/MOHLTC. This reporting must include all revenue and expenses related to administration and delivery of the specific service including donations or other funding (if any) used to deliver the services. In addition, these organizations need to include, at a minimum, one of the following balance sheet accounts in their trial balance submission:

(1) If funding is owed back to the LHIN, report the amount owing using balance sheet account 42306 Accounts Payable – Local Health Integration Networks (LHIN)
(2) If funding is owed back to the MOHLTC, report the amount using balance sheet account 42310 - Accounts Payable – Provincial MOHLTC
(3) If all LHIN/MOHLTC funds have been used and there is nothing to return to the LHIN or MOHLTC, report a value of zero (0) in balance sheet account 62200 - Net Assets - Unappropriated

Additionally, as accrual accounting is required, providers must include the applicable accrued liability accounts, for example, 42530 Accrued Current Liability - Vacation Benefits Payable.

Scenario Two:
CMH&A organizations meeting both of the following criteria:
- **The total annual LHIN/MOHLTC funding, from all healthcare sectors, is less than $300,000 and**
- **The total annual LHIN/MOHLTC funding from all healthcare sectors comprises <u>more</u> than 20% of their total operating revenue**

To simplify the reporting for the small standalone organizations, in the above-mentioned scenario, the following balance sheet accounts are suggested for reporting:

1 Current Assets
- 12 1 00 Cash
- 12 3 05 Accounts Receivable – Provincial MOHLTC
- 12 3 06 Accounts Receivable – Local Health Integration Networks (LHIN)

4 Current Liabilities/Deferred Contributions
- 42 3 06 Accounts Payable – Local Health Integration Networks (LHIN)
- 42 3 10 Accounts Payable – Provincial MOHLTC
- 42 5 90 Accrued Current Liability - Other Accrued Liabilities

6 Net Assets/Fund Balances
62 2 00 Net Assets – Unappropriated

Refer to the provincial balance sheet account listing, OHRS Appendix D, for other balance sheet accounts that are applicable.

7.4.3 Capital Assets, Capital Threshold, Amortization

OHRS requires appropriate reporting and recognition of amortization of all equipment and assets. Refer to OHRS Chapter 3 for detailed rules on accounting for equipment and capital assets. In summary, OHRS reporting (as per GAAP, CICA) requires that amortization for deferred revenue and the amortization expense accounts be recorded in the appropriate functional centre using the proper

secondary account codes, for example, F1310* Amortized Donation Contributed Services, F1410* Amortized Donation Revenue, F1510* Amortized Provincial Grants, F75000, F78000, F950** amortization expense accounts. The reconciliation of CMH&A funded equipment/assets to the relevant accounts is part of the Annual Reconciliation Report.

In Ontario the threshold for capitalization will be a minimum of $1,000 and must not exceed a maximum of $5,000. Organizations establish their capitalization threshold based on their size and financial information needs. The capitalization threshold for the CMH&A sector is $5,000. Any items costing more than $5,000 must be amortized using the straight line amortization method. Capital equipment is to be identified by the functional centre using the equipment so the amortization revenue and the amortization cost are recorded in that functional centre. Capital equipment must be amortized according to the asset's useful life. Refer to OHRS Appendix J, OHRS Amortization Schedule, for estimations of useful life. CMH&A organizations must maintain an up-to-date inventory of all furniture, fixtures and equipment (complete with serial or registration numbers, purchase and disposition dates and the location of each item) purchased with MOHLTC/LHIN funds valued at more than $1,000.

As per existing operating guidelines, LHIN/Ministry approval must be obtained for any capital acquisition over $5,000.Items costing less than $5,000 (or the organization's threshold) may be expensed. Minor equipment is expensed in the functional centre where it is used.

7.4.4 Amortization Example - Asset

Deferred Donation Sample – Community Sectors

Both financial and contributed donations used to fund capital equipment, building equipment or building service equipment are recorded as either fund type 2 or 3. Balance Sheet accounts used to record donations and amortization are the following:

4*8 42 Deferred Donations Current – Land, Building & Building Service Equipment
4*8 44 Deferred Donations Current – Equipment
4*8 46 Deferred Donations Current – Operations

5*8 42 Deferred Donations L/T – Land Building & Building Service equipment
5*8 43 Deferred Donations L/T – Land Building & Building Service equip. – Accum. Amortization
5*8 44 Deferred Donations L/T –Equipment
5*8 45 Deferred Donations L/T –Equipment – Accum. Amortization

The revenue is recorded as a Deferred Donation when received. Amortized Donation Revenue, F1410*, and the Amortization expense, F950**, are recorded based on the life of the asset. Both revenue and expense are recorded in the functional centre that is using the associated equipment or operating expense. If the equipment is for Information Systems (I.S.), the amortized revenue and expense must be recorded in the Information Systems functional centre, 7*125.

Example of Financial Donation:
A donation of $6,000 is to purchase a computer with 3 years of useful life. The $6,000 for 36 months, of which 12 months is current, is split as follows:

Total Asset	$ 6,000	36 months
Current portion	$ 2,000	12 months
L/T portion	$ 4,000	24 months

1. To record the donation funding received:

DR   12100 Cash   6,000

        CR   52844   Deferred Donation – L/T Equipment   6,000

2. To record the asset purchase:

DR   32862 Major Equipment IS Distrib. &Purch. In Current Fiscal Year   6,000

        CR   12100 Cash   6,000

3. To record the Current portion:

DR   52845 Deferred Donations–L/T- Equip. – Accum. Amortiz.   2,000

        CR   42844   Deferred Donation – Current Equip   2,000

Note that it is recommended that organizations do their amortization journal entries on a quarterly basis at a minimum.

4. To record the quarterly amortized expense:

DR   FC 72125 -75000 IS Support, Amortiz. on Major Equip. Distr.   500

        CR   32858 Major. Equip. I.S. Distrib – Accum. Amortiz.   500

5. To record the quarterly amortized revenue:

DR   42844 Deferred Donation –. Current equipment   500

        CR   FC 72125-14104 Amortiz. Donation Revenue - Equipment   500

7.4.5   Balance Sheet: Accounting for Deferred Donations, Grants, Contributions

Deferred Provincial Grant Sample – Community Sectors

Provincial Grants used to fund capital equipment, or building and building service equipment are recorded as fund type 2 or 3. Balance Sheet accounts used for grants and amortization are the following:

4*8 52 Deferred Provincial Grants Current – Land Building & Building Service equipment
4*8 54 Deferred Provincial Grants Current –Equipment
4*8 56 Deferred Provincial Grants Current –Operations.

5*8 52 Deferred Provincial Grants L/T – Land Building & Building Service equipment
5*8 53 Deferred Provincial Grants L/T – Land Building &Bldg Service equip. – Accum. Amortiz.
5*8 54 Deferred Provincial Grants L/T –Equipment
5*8 55 Deferred Provincial Grants L/T –Equipment – Accum. Amortiz.
5*8 56 Deferred Provincial Grants L/T – Operations
5*8 57 Deferred Provincial Grants L/T –Operations – Accum. Amortiz.

The revenue must be recorded as a Deferred Provincial Grant when received. Amortized Grant Revenue, F151**, and the amortization expense, F950*, are recorded based on the life of the asset. Both revenue and expense are recorded in the functional centre that is using the associated equipment or operating expense. If the equipment is for Information Systems (IS), amortized revenue and expense must be record in the IS functional centre, 7*125.

Here is an example of a provincial grant where equipment is valued at $60,000 for functional centre 725* with 5 years of useful life.

$60,000 for 5 years, of which 1 year is current, is split as follows:

Total Asset	$ 60,000	5 years	
Current portion	$ 12,000	1 year	$12,000 ÷ 1 = $12,000
L/T portion	$ 48,000	4 years	$48,000 ÷ 4 = $12,000

1. To record the provincial grant funding received:
DR   12100 Cash   60,000
       CR   52854 Deferred Provincial Grant- L/T-Equipment   60,000

2. To record the asset purchase:
DR   32854 Major Equip. Excl. IS Distr.&Purch in current Fiscal Year   60,000
       CR   12100 Cash   60,000

3. To record the Current portion:
DR   52855 Deferred Provincial Grant–L/T- Equip. – Accum. Amortiz.   12,000
       CR   42854   Deferred Provincial Grant – Current- Equipment   12,000

Note that it is recommended that organizations do their amortization journal entries on a quarterly basis at a minimum.

4. To record the quarterly amortization expense in the functional centre using equipment:
DR   FC 725*- 75000 Amortiz. on Major Equip – Distributed   3,000.
       CR   32851 Major. Equip. Excluding IS-Distr-Accum. Amortiz.   3,000

5. To record the quarterly grant amortization revenue in the functional centre using the equipment:
DR   42854 Deferred Provincial Grant – Current - Equipment   3,000.
       CR   FC 725*-15104 Amortized Provincial Grant – Equipment   3,000

<u>**For Years 2, 3, 4 and 5:**</u>
7. To setup current year liability:
DR   52855 Deferred Provincial Grant-L/T - Equipment - Accum. Amortiz.. 12,000
       CR   42854 Deferred Provincial Grant – Current - Equipment   12,000

7.5   CMH&A Secondary Accounts - Financial

Refer to the OHRS Appendix B, Full Provincial Financial Account List, for the complete listing of secondary revenue and expense accounts available. All financial data must be linked to a functional centre, thereby defining the purpose of the expense. OHRS financial accounts describe the nature of the expense. This highlights the importance of linking all expenses to the functional centre that incurs the expense in the performance of their service. For a full discussion of financial reporting and accounts refer to **OHRS Chapter Three: Business Rules.**

Secondary financial accounts can only be reported at the level specified as MOHLTC in Appendix B, Full Financial List of Accounts. If lower level accounts have been created for internal use, these must be "rolled up" to the MOHLTC account prior to the trial balance submission.

Each functional centre reported by a CMH&A organization must have compensation or contracted-out service expenses because the definition of a functional centre implies that staff or contracted-out service is present. When compensation expense is reported the associated hours must also be reported, for example, UPP compensation requires UPP hours. The Consumer/ Survivor/ Family Initiatives functional centres, 7* 5 51 76 **, are exempt from the compensation rules.

7.5.1 Business Rules for Financial Secondary Accounts

Financial Topic	Reporting
F130** "In Kind" services where an actual Transfer of funds does not occur	Documentation of Contributed Services is required per GAAP and CICA Not-For-Profit Guidelines and are recorded in the revenue series of accounts F130 ** Contributed Services.
Amortization of donations and grants	Report in F141** Amortized Donation Revenue, or Amortized Grant Revenue F151**. Specific accounts are provided to identify Land, Building and Building Equipment expenses. Refer to section 7.4 for examples of amortization journal entries.
Appropriations	Required by GAAP. Reported in the 6* 1 series of the Balance Sheet.
Bonuses, Gifts, Honoraria	The cost of Long Service awards is recorded in the Admin Support FC 7*110. A specific account is provided to record Board Honorariums F68500.
Capital Items	Recorded according to GAAP and CICA Not-For-Profit Guidelines. Refer to Equipment section in OHRS Chapter Three, Chapter Four. Chapter Seven sections 7.4.3 Capital Assets and 7.4.4 Capital Threshold.
Expenditures for Contracted Out Services (Third Party Providers)	Expenditures for brokered services are required to be reported in Contracted Out Services expense account in the F8* series of secondary financial accounts.
Fundraising Costs	Netting is not allowed according to GAAP and CICA Not-For-Profit Guidelines. A specific fundraising functional centre is provided to record the expenses related to FC 73940 Fund Raising, as required. Refer to section 7.2.6 for further information.
Interest on Capital Loans	Recorded in the Accounting Centre 8*955 for material amount. Immaterial amount can be reported in the Admin Support FC 7*110.
Interest on Line of Credit	Recorded in financial accounts F63030 Bank Service Charges – Short Term Interest Charges in the Finance FC 7*115 or Admin FC 7*110.
Mortgage Payments	Reported on the Balance Sheet as 5*260 Long-Term Borrowings-Mortgages Payable. Mortgage interest is recorded using financial secondary account Interest on LT Liabilities-Mortgage Interest F955 90 which rolls up to MOHLTC reporting level account F95500 Interest on Long Term Liabilities.
Other Fees	Professional dues (i.e., license, membership, accreditation) are reported in the appropriate functional centre using a secondary account from F660 ** series of sundry accounts. If funded by non-MOHLTC sources, the associated recovery must be shown in the same functional centre. Netting is not allowed as per GAAP and CICA Not-For-Profit Guidelines.
Rent for Premises	Rent, including satellite offices, is recorded in the financial secondary account F96000 in the Plant Operations FC 7*155, Marketed Services FC 7392032 or the Supportive Housing functional centres 725407640, 725407650, 725407840 or 725407850.
Reserves/Allowances – for capital or other purposes	Recorded according to GAAP and CICA Not-For-Profit Guidelines. Refer to Equipment section in Chapter Three.

Financial Topic	Reporting
Prepaid Expenses Retainer Fees	Accrual accounting is required per GAAP and CICA Not-For-Profit Guidelines. These fees are initially recorded as Prepaid Expenses on the Balance Sheet using 1*600.
Sick Time Accruals	Accrual accounting required by GAAP and CICA Not-For-Profit Guidelines. Reported on Balance Sheet as an Accrued Liability Sick Leave Benefits Payable (vested) 4*550.
Volunteer time cannot be assigned a monetary value and claimed as revenue	No compensation is associated with volunteer hours in the Volunteer Services FC 7*140 except if the organization has paid staff to coordinate these services. If there is no paid coordinator, report volunteer hours of service in FC 72110.

7.5.2 Revenue/Recoveries

The complete list of revenue and recovery secondary accounts is available in the OHRS Full Financial List of Accounts, Appendix B. CMH&A organizations can select applicable accounts for their reporting. The required level of reporting for any account is indicated with an MOHLTC in the left-hand column of the list. It is important to identify the source of funding and the purpose of the funding.

- **LHIN and MOHLTC funding** are reported in Undistributed Accounting centre 82 9 11. Only organizations that provide Ministry Managed programs should report Ministry funding using financial account F11010. LHIN Managed programs must report LHIN funding using financial account F11006.

- There are five possible program types that CMH&A organizations can be funded for (refer to section 7.1.1). **Organizations that receive funding for only one of the five programs must report LHIN/MOHLTC revenue in the Undistributed Accounting Centre 82911.** When an organization receives funding for two or more programs the base funding of at least one program must be reported in the Undistributed Accounting Centre 82911. It is best to use the largest funded program, if possible. Funding for the other programs can be reported in client service functional centres, 72 5 *.

- Organizations receiving **Supportive Housing (SH) funding**, which includes the Bricks and Mortar and/or the Rent Supplement Program functional centres, **must** report all revenue and expenses in the Bricks and Mortar and/or Rent Supplement Program functional centres.

- **Nurse Practitioner (NP) Funding** is recorded as F1 10 14 Funding-MOHLTC Other Funding Envelopes in Accounting Centre 82 9 11. Expenses are recorded in the appropriate service functional centre.

- **Pay Equity Funding** is reported in Accounting Centre 82 9 11 using F1 10 13-Funding-MOHLTC Pay Equity Funding. Funding for Pay Equity for third party providers must be reported in AC 82 945 using the secondary financial account F1 10 13 Pay Equity. Record the actual payroll expense in a compensation account (F3*) in the employees' appropriate functional centres. Any accrual for pay equity liability will be recorded on the balance sheet using primary account 42525.

- **Service Recipient Revenue** is reported in the functional centre reporting the associated expense.

- **Donations** are reported using F1 40** in the functional centre that matches the associated expense. If the donation is for equipment refer to OHRS Chapter Three.

- **Recoveries** are reported in the functional centre incurring the associated expense. (See examples below for reporting inter-departmental recoveries.).

- **Research grants** are reported in the Research functional centre 7* 7.

- **Investment revenue** related to LHIN/MOHLTC funding is reported in the 72 1 10 Administrative Services functional centre using financial account F1 60*.

- **Financial Instruments:** The unrealized gain/loss resulting from the market value adjustment required for "held for trading" financial instruments is reported using F1 65 10 Unrealized Gain/Loss – Financial Instruments. The gain or loss has to be included in the statement of operations. It is necessary to know how much of the income/loss is realized versus unrealized. Refer to the Balance Sheet section, 7.4, for balance sheet accounts required for reporting of Financial Instruments.

- **Contributed Services:** If an organization receives services in kind where an actual transfer of funds does not occur, for example, an accounting firm offers a discount on auditing fees, documentation of Contributed Donations is required per GAAP and CICA Not for Profit Guidelines. Contributed Revenues are recorded in F1 30 ** Contributed Services. Contributed services can be reported if they are material and are services that agencies would normally require for operations.
Rationale: If the expenses are not included, the cost of service delivery will be understated. Note that this does not include volunteer services.

- **Other Sources of Funding:** When functions/services are partially funded by LHIN or MOHLTC Community Mental Health and Addictions and partially by non-LHIN or non-MOHLTC funding sources such as United Way, complete expenses and statistics associated with functional centres must be reported using fund type 2. Non-LHIN/Non-MOHLTC revenue sources must be recorded using the appropriate secondary financial accounts within the fund type 2 functional centre or if material, use a fund type 3 functional centre. Inclusion of other funding sources in one functional centre helps to identify the true costs associated with provision of the CMH&A service regardless of funding sources.

Additional information on Revenue can be found in OHRS **Chapter Two: Account Structure**. Greater clarification with examples on specific accounting and financial reporting rules can be found in OHRS **Chapter Three: Business Rules.** Following are some examples to help identify revenue sources.

Revenue Examples

Description of Revenue Sources	Fund Type	Primary Account	Secondary Account
LHIN funded programs – Base funding and One-Time funding	2	AC 82911	F11006 and F11008
MOHLTC funding from Provincial Programs Branch - Base funding and One-Time funding excluding Supportive Housing funding	2	AC 82911	F11010 and F11012

Description of Revenue Sources	Fund Type	Primary Account	Secondary Account
MOHLTC Provincial Program funding specific to the **Supportive Housing** bricks and mortar and/or rent supplement program initiatives	2	725407640 MH Bricks and Mortar **or** 725407650 MH Rent Supplement Program **or** 725407840 Addictions – Bricks and Mortar **or** 725407850 Substance Abuse Rent Supplement Program functional centres only	F11010
Pay Equity funding (CMH&A operations)	2	AC 82911	F11013
Pay Equity funding, third party provider	2	AC 82945	F11013
Nurse Practitioner	2	AC 82911	F11014
Long-Term Care funding from LHIN	2	Specific fund type 2 functional centre	F11014
AIDS funding from MOHLTC	2	Specific fund type 2 functional centre	F11014
Employment Assistance for People with Disabilities (EAPD) funding	2	Specific fund type 2 functional centre	F11010
Personal Needs Allowance (PNA) recoveries from MOHLTC	2	Specific fund type 2 functional centre	F12020
Ministry of Community Social Services (MCSS)	3	Specific fund type 3 functional centre	F 11022
Ministry of Children and Youth Services (MCYS)	3	Specific fund type 3 functional centre	F11022
Federal Government	3	Specific fund type 3 functional centre	F11030
Donations	2 or 3	Specific fund type 2 or 3 functional centre	F140** in AC 8*9 11 or any 7*5 FC
Flow through /Paymaster: Funds are provided to an organization (payor) that is to flow through funds to another organization. The receiving organization (payee) has a reporting relationship with the ministry.	2	Payee reports in AC 82911 or the specific functional centre	Payor and payee organizations use F11019 See section 7.5.3 in this chapter for details on paymaster reporting.
Organization 1 provides services to clients referred in from organization 2. Organization 1 is reimbursed for the services they provide to the referred in clients.	2	Specific fund type 2 functional centre	F12030 Recoveries from external sources – services referred-in service recipient
Provide services to WSIB clients and bill WSIB for the expenses	2	Specific fund type 2 functional centre	F11050 SR Rev – *WSIB*

Recovery Rules

F1 2* ** Recoveries occur when financial resources, which were intended to fund a specific activity, are temporarily used and then repaid. There are three types of Recoveries:
- External
- Within Legal Entity
- Inter-Departmental

F1 20 ** Recoveries – From External Sources are used when organizations outside the organization provide a recovery that, in essence, reduces the cost of the item or service. Funding and service recipient revenue are never considered as external recovery as this data is linked to service recipient volumes to identify the cost of service. If funding or service recipient revenue was treated as an external recovery the cost of health care would be understated or in some cases zero. In general, external recoveries are received from the general public (cafeteria or gift shop), other organizations (for service performed or volume discount) or from service recipients for non-health services (TV and telephone).

Examples:
- Rebates for volume discounts or for group purchasing
- Cash rebates for prompt payment
- Compensation recovery for staff on union activities
- For payment received from another healthcare organization for referred-in client services using F12030, Recovery External – Services Referred-In. Refer to section 7.5.10 for reporting contracted out expenses by the organization contracting out services and section 7.7.3 for the client activity statistics to report.

Recoveries within the same Legal Entity: Use of F 12171 and F 69571 (Between fund types)

Use of F12171 is limited to administrative functional centres when there is a desire to redistribute expenses from administrative functional centre of a specific fund type to another functional centre with a **different fund type** within the legal entity. The recovery account (F12171) must equal the related expense account (F69571). The expenses related to administrative costs such as rent or insurance can be shown in a specific functional centre representing the program while maintaining the total CMH&A administrative expenses in the 7*1 framework. Note that F12171 recovery cannot be used within the same fund type. In the CMH&A sector, use of this is limited to two scenarios as described below:

Example 1) **From Fund Type 2 to Fund Type 3:** When administrative expenses are included in a program with non-MOHLTC funding (e.g. MCYS, and MCSS), the F12171 recovery can be used in FC 72110 Administrative Services (or FC 72155 Plant Operations) with the matching expenses F69571 reported in FC 73110 Administrative Services or FC 735 ** Community Service.

Example 2) **From Fund Type 1 to Fund Type 2:** Hospitals can distribute their *incremental* administrative expenses from FC 71110 Administrative Services (or FC 71155) to FC 72110 Administrative Services (or FC 72155). In this case, F12171 recovery can be used in FC 71110 and matching expenses F69571 reported in FC 72110.

Inter-departmental Recoveries: Use of F 122* and F 697* (Within same fund type)

Inter-departmental Recoveries (F122 **) are only used when there is a desire to distribute for internal accountability and responsibility to another functional centre within an organization. Whenever an Internal Department Recovery is recorded there must be an equal Inter-departmental Expense F6 97 00.

Use of F 122* and F 697* is limited to distribution of funds within the same fund type and provincial sector code. These account codes can be submitted in the OHRS Trial Balance but are excluded for the balancing to the audited financial statement and the calculation of indicators.

- In the CMH&A sector, the F122* recovery can be recorded in FC 7*1* Administrative Services and the matching expense F 697* is recorded in FC 7*5 Community Health and Social Services.

Interdepartmental expenses must be used for administrative expenses related to physical housing – FC 725 40 76 40 MH Bricks and Mortar, FC 725 40 78 40 Addictions Bricks and Mortar, FC 725 40 76 50 MH Rent Supplement Program or FC 725 40 78 50 Addictions Rent Supplement Program.

7.5.3 Paymaster/Flow Through Reporting

In the CMH&A sector, there are some funding arrangements with the LHIN/MOHLTC referred to as "paymaster" or "flow through" arrangements. The paymaster/flow through is expected to be a type of temporary arrangement and should be phased out. The provider receiving funds directly from the LHIN/MOHLTC is referred to as the **payor**. The payor then flows the funds to one or more of the organizations (**payees**) to provide services as directed by the LHIN/MOHLTC. The payor may be using part of the funds to deliver the services themselves depending on their agreement. The payor may or may not receive a service fee (banker's fee) for the flow through agreement. The LHIN or MOHLTC plays a role in determining who the payees are and the organizations involved may or may not have a formal agreement between each other.

The payees usually have a direct reporting relationship to LHIN or MOHLTC, e.g. Multi-Sectoral Service Accountability Agreement, for providing other services and may receive funding directly through the LHIN or MOHLTC for CMH&A services. The payees may or may not be OHRS compliant. Paymaster/flow through arrangements are not the same as contracted out services or individuals who are seconded by organizations to provide service. Refer to OHRS Chapter 3, section 3.3.3 for the key characteristics for paymaster/flow through and contracted out services arrangements.

Payor is required to:
- Report on flow of funds in their OHRS data submissions. Refer to example at the later part of this section and OHRS Chapter 3, section 3.3.3 Paymaster for details.

Payee who provides OHRS submission is required to:
- Include the portion of the revenue they received and associated expenses and client activity statistics in their OHRS data submissions.

Payee who does not have a direct reporting relationship to LHIN or MOHLTC (does not provide OHRS submission) is required to:
- Provide the payor, if applicable, with information related to the flow through funding to meet the payor's supplementary reporting requirements.

Example – Payor Funding Transactions:

Payor record funding flow – Example: $1,000,000 for total funding from LHIN, $970,000 paid to various providers, $20,000 for provision of club house services by payor, $10,000 expenses incurred by the payor as the "banker's fee". There is zero balance at yearend.

Record flow through funding from the LHIN
    Dr. 12100 (Cash)   1000000
        Cr. AC 82911   F.11006 (Funding - LHIN)   1000000

Record payments to various facilities
    Dr. AC 82911 F.11019 (Paymaster)   970000
        Cr. 12100 (Cash)   970000

Record payor expenses (banker's fee) in FC 72110 Admin Services or FC 72115 Finance, if applicable
    DR. FC 72110   F.310** (MOS compensation)   10000
        Cr. 12100 (Cash)   10000

    Dr. AC 82911 F.11019 (Paymaster)   10000
        FC 72110   F.11019   10000

Record funding for own service provision from "flow through funding" in FC 725107641 Clubhouses
    Dr. AC 82911 F.11019 (Paymaster)   20000
        FC 725107641 F.11019   20000

Example – Payee Funding Transactions:

Record receipt of $50,000 flow through funding from the Payor to provide CMH&A services

    Dr. 12100 (Cash)   50000

        Cr. 725*   F.11019 (Paymaster)   50000

Statistics Related to Paymaster Funding
The payor would not have any related expenses for service recipient service and NO service statistics.
The payee would record the expenses and statistics.

7.5.4 Compensation Expenses F3*

These accounts are used to report the expenses related to employees of the health service organization and
for those services that are purchased when employees are not available. Employees are those individuals
hired by the organization and individuals whose services are purchased by the organization to meet short
term supply needs. (i.e., to fill FTE vacancies).

Compensation accounts are not used when the performance of the individual is the concern of another
organization, that is, when the health service organization has purchased a specific service. In this case a
"contracted-out" expense account is used.

Accrual of compensation expenses related to work and benefits is mandatory in order to match the
compensation costs to activity statistics and to obtain meaningful productivity indicators and cost per unit
of service.
- Period end accruals must be made for gross pay and hours earned but not paid, including any
  credits for vacation pay, statutory holiday pay or other vested benefits (e.g. pension plan
  contributions), and the facility's share of the cost of employee benefits.
- Accruals must be made for pending retroactive contract settlements to record an estimate of
  additional compensation costs for contracts not yet finalized or implemented. Such accruals
  would be charged to the appropriate functional centres in the accounting period in which the
  liability is incurred.

- Accruals must be recorded for banked hours, i.e. overtime that will be taken as time in lieu at a later date. The payroll system must be able to accommodate the documentation of banked hours worked on the day the overtime is incurred to match worked hours with client activity data.

For more details about accruals refer to OHRS Chapter 3.

Compensation expenses are divided into four broad occupational groups (Unit-Producing, Management and Operational Support, Nurse Practitioner, Medical) and two categories of compensation (worked and benefit). Health service organizations are advised to encourage communication between human resource, finance and client service managers to ensure that broad occupational groups and categories of earned hours are defined correctly within the payroll system. Refer to section 7.5.5 for explanations of broad occupational groups.

Section 7.9 has a table summarizing all accounts (financial and statistical) related to employees. The table lists the secondary account type, account numbers, account names, codes to use for the '**' in account numbers and the reference in OHRS documentation.

When compensation expenses are reported, organizations must report relevant earned hour statistics in their OHRS trial balance submission. Refer to the reporting of S3* accounts in section 7.7.1 for details.

Earned Compensation = Worked Compensation + Benefit Compensation + Purchased Compensation

Employee Compensation

Employee compensation must be recorded in one of two categories: worked or benefit compensation.

F 3** 10 Employee Worked compensation relates to those hours when staff are paid to be present and available for the provision of service. Includes regular worked, worked statutory holidays, premiums paid for overtime, stand-by and on-call and informal education.

F 3** 30 Employee Benefit compensation relates to those hours when staff are paid but not available for service. Benefit compensation includes sick pay, vacation pay, statutory holidays, formal education, compassionate leave and other paid absences.

Rationale: Service is only delivered during worked hours. Benefit costs are related to non-productive time. Worked hours linked to service recipient activity can provide a useful measure of resource requirements based on service recipient volumes.

F 3**40 Employee Benefit contribution compensation is a key component of compensation expense and does not have hours attached to it. These costs are recorded in the functional centre in which the employee is working and includes the employer's portion for all government deductions and benefit plans. E.g.: CPP, WSIB, Health plans, Maternity top-up, also in lieu % payment for part time/casual staff. Accounting for benefit contributions is described in greater detail in OHRS Chapter 3 and in Section 7.5.6.

F 3** 90 Purchased Service Compensation results from purchased hours**.** Thisrelates to those hours paid to individuals/agencies who are hired by the facility to perform tasks normally provided by the health service organization's staff. When a purchased service compensation account is used, related statistical accounts must also be reported. Refer to OHRS Chapter Two, Account Structure Section, for more detailed clarification of purchased services versus contracted out services.

Medical Doctors

F 3 90 91 MD – Fee for Service is used to record the compensation paid to a medical practitioner with respect to a contractual agreement, between the health service organization and the physician, pertaining to the provision of medical services based on a schedule of fees which describes specific services and sets out the fee that shall be charged for each service rendered.

F 3 90 92 MD – Sessional Fees is used to record the compensation paid to a medical practitioner with respect to a contractual agreement (other than Fee for Service), between the health service organization and the physician, pertaining to the provision of medical services based on an agreement which specifies a fixed sum of money to be paid for part-time or full-time services. This type of agreement is normally negotiated on an annual basis. The number of Mental Health Sessions, S939 ** 10, must be reported.

- Note: Funding for Psychiatric Outpatient Medical Salaries (POMS) must be reported using financial secondary account F3 90 92 MD – Sessional Fees. In addition, the number of Mental Health Sessions, statistical secondary account, S939 *5 10, must be reported.

F 3 90 95 MD – Other Medical Staff Compensation is used to record the compensation paid to a medical practitioner with respect to a contractual agreement, between the health service organization and the physician, pertaining to the provision of medical services other than on a salary or fee-for-service basis. This includes stipends and honorariums.

Students

Compensation for students should be distributed to the appropriate functional centres as unit producing compensation at the actual rate. Where students are not compensated, no value is placed on their service.

Employees, Purchased Services and Contracted Out Services

The following table illustrates the difference between employees, purchased services and contracted out services.

Employees: **3 ** 10 or 3 ** 30**	**Purchased service:** **3 ** 90**	**Contracted Out:** **8 ** ****
Worked and benefit compensation & hours, reported by broad occupational group	Worked compensation and hours only by broad occupational group	Contract with other organizations based on service volumes or specific service
Organization contributes to benefits	No benefit cost recorded	No benefit cost recorded as it is included in the fee charged
Services provided by employees of the organization	Service usually budgeted and provided by organization	Services budgeted
Organization responsible for the supervision of the staff	Organization responsible for the supervision of the staff	Organization not responsible for the supervision of staff
Average worked hourly rate or average earned hourly rate	Average worked hourly rate higher than employee rate but earned hour rate may be similar	Expense will not affect the average hourly rate as no earned hours are reported
Included in FTEs calculated	Used in the calculation of FTEs	Not used for calculation of FTE's
Report: employment status (F/T, P/T, casual), breakdown of worked and benefit hours and union affiliation	Report: employee status of purchased service, breakdown of worked hours	Report: hours of service contracted out required based on sector specific requirements

7.5.5 Broad Occupational Groups

In order to effectively facilitate the management of compensation expense, all CMH&A personnel must be categorized as belonging to one or more of these broad occupational groups:

> F3 10 ** Management and Operational Support (MOS)
> F3 50 ** Unit Producing Personnel (UPP)
> F3 80 ** Nurse Practitioner Personnel (NP)
> F3 90 ** Medical Personnel (MED)

Section 7.9 has a table summarizing all accounts (financial and statistical) related to employees. The table lists the secondary account type, account numbers, account names, and codes to use for the '**' in account numbers and the reference in OHRS documentation.

80/20 Rule
When an employee performs multiple functions, such as UPP and MOS or provides service to more than one functional centre, the 80/20 Rule needs to be considered as follows:

- If an employee spends 80% or more of their time performing duties defined as belonging to a particular broad occupational group, this position should be assigned solely to that category.

- If an employee spends less than 80% of their time dedicated to performing duties defined as belonging to a particular broad occupational group, this position should be apportioned between the two categories, based on the number of hours spent performing the different types of work.

Management and Operational Support (MOS) Employee (3 10 **)
MOS are the personnel, including purchased staff, whose primary function is the management or support of the operation of the functional centre. Although at times MOS personnel may carry out unit producing activities, their salary does not need to be split unless they generate units of service more than 20% of their time. However, if they contribute significantly to units of service, their actual compensation must be split between MOS and UPP.

Examples of MOS (Management and Operational Support) staff: directors, managers, supervisors, secretaries and other similar positions. The key is that only paid staff are recorded in the financial and statistical accounts.

Unit Producing Personnel (UPP) Employee (3 50 **)
UPP are those personnel, including purchased service staff, whose primary function is to carry out the activities that contribute directly to the fulfillment of the mandate of the service for the specific functional centre. Refer to the definitions of service functional centres in section 7.6 to identify the mandate (purpose) of the functional centre. In all instances where workload systems are present, these personnel are credited with units of service. It is recognized that UPP staff may, at times, perform MOS activities or other activities which are not unit producing, such as meeting or education activities. When this occurs, non-service recipient workload is recorded.

Examples of UPP (Unit Producing Personnel) staff: Accounts Payable Clerk, Registration Clerk, Personal Support Worker, Case Manager, Registered Nurse, Social Worker, Physiotherapist, Occupational Therapist, Speech & Language Pathologist who carry out the mandate of the functional centre.

Rationale: This broad occupational group is used in productivity analysis to identify the percentage of unit-producing personnel who carry out the "hands-on" activities that are the mandate of the service compared to the percentage of the management and operational support personnel associated with the provision of service in a functional centre.

Nurse Practitioner (NP) Employee (3 80 **)

Report **only** when RNs are working in the capacity of a nurse practitioner (NP), that is, in the role of a physician.

Definition of NP: A Nurse Practitioner is an advanced practice nurse (registered nurse RN) with additional specialized education in the extended class RN (EC) as set by the regulatory body "The College of Nurses of Ontario" (CNO).

Note: NPs cannot be reported in residential community services (i.e. 7*540 Residential Service functional centres).

Medical Personnel (MED) Employee (3 90 **)

MED includes physicians who are remunerated by the organization on a contract basis. This may be on a fee for service basis or on a salary basis. Medical staff performing administrative duties is reported as MOS.

Examples of MED (Medical Personnel): Psychiatrist. This includes physicians (medical doctors)

Compensation Secondary Financial Accounts:

H	**3 10**	**Management and Operational Support (MOS) Compensation**
MOHLTC	3 10 10	MOS Employee Worked Compensation
MOHLTC	3 10 30	MOS Employee Benefit Compensation
MOHLTC	3 10 40	MOS Employee Benefit Contributions (used only when detailed expense accounts (F3 10 42 to F3 10 85) are used in AC 8*9 95)
MOHLTC	3 10 42 to 310 85	MOS Benefit Contributions detail accounts (detailed accounts required either in AC 8 2 9 95 or all Functional Centres)
MOHLTC	3 10 90	MOS Purchased Service Compensation
H	**3 50**	**Unit Producing Personnel (UPP)**
MOHLTC	3 50 10	UPP Employee Worked Compensation
MOHLTC	3 50 30	UPP Employee Benefit Compensation
MOHLTC	3 50 40	UPP Employee Benefit Contributions (used only when detailed expense accounts, F3 50 42 to F3 50 85 are used in AC 8* 9 95)
MOHLTC	3 50 42 to 350 85	UPP Employee Benefit Contributions detail accounts (detailed accounts required either in AC 8 2 9 95 or all Functional Centres)
MOHLTC	3 50 90	UPP Purchased Service Compensation
H	**3 80**	**Nurse Practitioner (NP) Personnel**
MOHLTC	3 80 10	NP Employee Worked Compensation
MOHLTC	3 80 30	NP Employee Benefit Compensation
MOHLTC	3 80 40	NP Employee Benefit Contributions (used only when detailed expense accounts, F3 80 42 to F3 80 85 are used in AC 8* 9 95)
MOHLTC	3 80 42 to 380 85	NP Employee Benefit Contributions detail accounts (detailed accounts required either in AC 8 2 9 95 or all Functional Centres)
H	**3 90 9***	**Medical Personnel (MED) Purchased Services**
MOHLTC	3 90 91	MED - Fee for Service
MOHLTC	3 90 92	MED – Sessional Fees

MOHLTC   3 90 95   MED - Other Medical Staff Compensation

Examples:
- F3 50 ** Compensation for Case Managers is recorded as UPP. Unit Producing Personnel are those who provide the primary service of the functional centre.
- F3 50 ** Compensation for Accounts Payable Clerk is recorded as UPP in Administrative functional centre, 7*110.
- F3 10 ** Compensation for Administrative Assistant for Case Managers is recorded as MOS. Management and Operational Support facilitate the provision of the primary service by UPP staff.

Rationale: This will identify the proper categories of staff, facilitate benchmarking and identification of best practice.

7.5.6 Detailed Employee Benefit Contributions

The detailed employee benefit contributions are reported using financial accounts F3 ** 42 to F3 ** 85, where ** refers to the broad occupational groups, 10=MOS; 50=UPP; 80=NP; 90=MED
The basic payroll benefits as applicable are mandatory reporting for the OHRS trial balance submission:
     F 3 ** 42 – Canada Pension Plan
     F 3 ** 47 – Employment Insurance
     F 3 ** 50 – Worker Safety & Insurance Board
     F 3 ** 60 – Employer Health Tax
     F 3 ** 80 – Employer Benefit Cont. not Elsewhere Classified

Refer to OHRS Chapters 2 and 3, for detailed rules regarding the accounting of these expense accounts. There are two options for reporting these accounts depending on how your organization records the contributions in the payroll, human resources or financial systems – Option A or Option B. Both options are described in the table below with an example.

Section 7.9 has a table summarizing all accounts (financial and statistical) related to employees. The table lists the secondary account type, account numbers, account names, codes to use for the '**' in account numbers and the reference in OHRS documentation.
The list of Financial Accounts for the benefit contributions, where ** is equal to the broad occupational group as follows:

     10 = MOS
     50 = UPP
     80 = NP
     90 = MED

ACCOUNT	BENEFIT CONTRIBUTION
3 ** 42	Canada Pension Plan (CPP)
3 ** 44	Provincial Pension Plan [HOOPP]
3 ** 45	Other Pension Plan
3 ** 47	Employment Insurance (EI)
3 ** 49	Employment Insurance Rebate
3 ** 50	Worker Safety and Insurance Board (WSIB)
3 ** 55	Disability Income Replacement [HOODIP]
3 ** 56	Disability Income Replacement – Other

ACCOUNT	BENEFIT CONTRIBUTION
3 ** 60	Employer Health Tax [EHT]
3 ** 62	Medical Care Insurance
3 ** 64	Extended Health Care Insurance
3 ** 70	Drug Plan Insurance
3 ** 72	Dental Plan Insurance
3 ** 74	Vision Care Plan Insurance
3 ** 76	Group Life Insurance [HOOGLIP]
3 ** 77	Group Life Insurance – Other
3 ** 78	Employer Provided Perquisites
3 ** 79	Relocation/Moving cost of Hired Employees
3 ** 80	Employer Benefit Cont. not Elsewhere Classified
3 ** 81	Signing Bonus – New Hires
3 ** 82	Benefit Contribution Dollars in Lieu
3 ** 85	Other Termination Benefits

When the details of specific employee benefit contributions are not available, the cost of those benefits may be reported using account F 3 ** 80 Employer Benefit Contributions not Elsewhere Classified.

Reporting Requirements:
The following table lists the reporting requirements for the detailed benefit contribution accounts.

Two Methods for Reporting	Option A	Option B
Primary Accounts to use	UD Employee Benefits Debit, AC 8*9 95, and UD Credit Clearing Accounts, AC 8*9 96	Each Functional Centre for the respective employees
Secondary Accounts to use	Employee Benefit Contribution accounts, F3 *0 40 **and** Detailed Employee Benefit Contribution accounts F3 ** 42 to F3 ** 85	Detailed Employee Benefit Contribution accounts F.3 ** 42 to F.3 ** 85 only **Note: F3**40 cannot be reported**
Summary of Reporting Method	• Report secondary accounts F3 ** 42 to F3 ** 85 in the Employee Benefit Debit Clearing Account, AC 8* 9 95 accounts for the total organization • Distribute the total of all employee benefits to all functional centres in the organization by debiting the Employee Benefit Contributions accounts, **F3 10 40, F3 50 40, F3 80 40 and F3 90 40** and crediting the detailed benefit contribution expense accounts (F3 ** 42 to F3 ** 85) in the Employee Benefit Credit Clearing Account (AC 8* 9 96). • **The sum of the amounts reported in clearing accounts AC 8* 9 95 and AC 8* 9 96 must equal 0. Note that an edit rule for the trial balance submission ensures that this requirement is met.**	• Report secondary accounts F3 ** 42 to F3 ** 85 in the functional centres that employee compensation is reported.

Two Methods for Reporting	Option A	Option B
Trial <u>Balance Edit Rules</u>	• The detailed benefit contributions expenses (F3 ** 42 to F3 ** 85) must be reported in either the functional centres or accounting centres. • The sum of all functional centre F3 ** 40 expenses must equal the sum of the detailed benefit contribution expenses (F3 ** 42 to F3 ** 85) recorded in the accounting centres. (Applies to Option A only) • The sum (total) of all financial accounts reported in the Employee Benefit Clearing Accounts, AC 8* 9 95 and AC 8* 9 96, must equal zero (0). Applies to Option A only).	• The detailed benefit contributions expenses (F3 ** 42 to F3 ** 85) must be reported in either the functional centres or accounting centres.
Prorating	When staff compensation is prorated across more than one functional centre, the benefit contributions must also be prorated accordingly.	

Example:
• The examples below are described for the Canada Pension Plan (CPP) and Employment Insurance (EI) benefits for an organization with two functional centres, 72110 and 7250976. An organization may have additional benefits to report and the functional centres may vary.
• Choose the option that is appropriate for your organization.

Balance Sheet Accounts required to report:
> **42400** Employee/Employer Remittances Pay [Note: 42425 (CPP) and 42435 (EI) are available for internal use. For trial balance submission, roll up to 42400.]
> **12100** Cash

Financial Accounts required to report:
> F**31040** MOS Employee Benefit Contribution   F**31042** MOS – CPP   F**31047** MOS – EI,
> F**35040** UPP Employee Benefit Contribution   F**35042** UPP-CPP   F**35047** UPP – EI

Option A: Report benefit details in Accounting Centres (AC) 82995 and 82996

Note that the clearing accounts, AC 8* 9 95 and AC 8* 9 96 must be used to distribute each detailed benefit contribution to the functional centres.

1. Record Canada Pension Plan (CPP) for MOS and UPP Staff as follows:

Primary Account	Financial Secondary Account	Debit Amount	Credit Amount
AC 82995	F31042 (MOS CPP)	$ 800	
AC 82995	F35042 (UPP CPP)	$700	
BS 42400			$1,500

2. Record Employment Insurance (EI) for MOS and UPP staff as follows:

Primary Account	Financial Secondary Account	Debit Amount	Credit Amount
AC 82995	F31047 (MOS EI)	$ 700	
AC 82995	F35047 (UPP EI)	$300	
BS 42400			$1,000

3. Distribute the total benefit contribution amounts to the functional centres using accounts F31040 and F35040 which are based on the detailed benefit accounts (F31042, F31047, F35042 and F35047) in the accounting centres. Organizations must allocate the total benefit contributions to the functional centres based on resource usage.

Primary Account	Financial Secondary Account	Debit Amount	Credit Amount
FC 72110	F31040	$900	
FC 7250976	F31040	$600	
FC 7250976	F35040	$1,000	
AC 82996	F31042 (MOS CPP)		$ 800
AC 82996	F31047 (MOS EI)		$700
AC 82996	F35042 (UPP CPP)		$ 700
AC 82996	F35047 (UPP EI)		$300

4. Record the payments made on the Balance Sheet as follows:

Primary Account	Financial Secondary Account	Debit Amount	Credit Amount
BS 42400	Not applicable	$2,500	
BS 12100 (Cash)	Not applicable		$2,500

Note: Sum of both AC 82995 and AC 82996 should equal zero.

Option B: Report benefit contribution details in Functional Centres (FCs):

Note: AC 82995 and AC 82996 are not required in option B.

This option is beneficial to organizations that record the detailed benefit contributions directly into the functional centre that each staff member is paid from.
Note that financial secondary accounts 31040, 35040, 38040 and 39040 are not required if this option is used.

MINISTRY OF HEALTH AND LONG-TERM CARE   Chapter Seven
Health System Information Management and Investment Division   Community Mental Health & Addictions
Health Data Branch, Data Standards Unit

1. Record CPP for Administrative and Case Management MH functional centre staff.

Primary Account	Financial Secondary Account	Debit Amount	Credit Amount
FC 72110	F31042	$ 500	
FC 7250976	F31042	$ 300	
FC 7250976	F35042	$ 700	
BS 42400	Not applicable		$ 1,500

2. Record EI for Administrative and Case Management MH functional centre staff.

Primary Account	Financial Secondary Account	Debit Amount	Credit Amount
FC 72110	F31047	$ 400	
FC 7250976	F31047	$ 300	
FC 7250976	F31047	$ 300	
BS 42400	Not applicable		$ 1,000

3. Record the payments made on the Balance Sheet.

Primary Account	Financial Secondary Account	Debit Amount	Credit Amount
BS 42400	Not applicable	$2,500	
BS 12100 (Cash)	Not applicable		$2,500

7.5.7 Supplies Expense Accounts, F4*

Supply expenses must be charged to the functional centre consuming the item at the time the item is used. They can be linked to most functional centres, Administrative Services (FC 7*1*) or Community Health and Social Services (FC 7*5*). However, reporting should be based on the materiality and operational requirements.

Refer to Appendix B, Full Financial List of Accounts for the complete list of accounts. Note that only accounts with 'MOHLTC' in the left-hand column can be reported in the trial balance submission. Accounts without 'MOHLTC' in the left-hand column can be used in an organization's internal financial reporting system.

The most commonly used supplies accounts are listed below.

F4 10 00 Supplies-Printing, Stationery & Office

- This account is used to record the expense of supplies normally associated with clerical and administrative functions, such as stationery.
-

F4 30 ** Plant Operation Supplies

- These accounts are used to record the expenses of heat, natural gas, electricity, water and sewer services supplied to the health service organization from an outside provider.
- Report these accounts in Plant Operation FC 7* 1 55.
- Organizations with Supportive Housing funding must report plant operation supplies in the Mental Health - Bricks and Mortar FC 72 5 40 76 40, Addictions – Bricks and Mortar FC 72 5 40 78 40, Mental Health - Rent Supplement Program FC 72 5 40 76 50 or Addictions – Substance Abuse – Rent Supplement Program FC 72 5 40 78 50.

F4 35 00 Supplies-Plant Maintenance

- This account is used to record the expense of supplies used in maintaining and repairing the buildings and grounds of the health service organization.
- Report these accounts in Plant Operation FC 7* 1 55.
- Organizations with Supportive Housing funding must report plant maintenance supplies in the Mental Health - Bricks and Mortar FC 72 5 40 76 40, Addictions – Bricks and Mortar FC 72 5 40 78 40, Mental Health - Rent Supplement Program FC 72 50 40 76 50 or Addictions – Substance Abuse – Rent Supplement Program FC 72 5 40 78 50.

F4 40 00 Supplies-Plant Maintenance Equipment

- This account is used to record the expense of supplies used in maintaining and repairing the equipment and vehicles of the health service organization, e.g. replacement of small parts, small tools, lubricating oils, tires and vehicle, replacement parts, etc.
- Report this account in Plant Operation FC 7* 1 55 if expenses are related to maintaining buildings and grounds.
- If vehicle expenses are related to the delivery of healthcare services, report F4 40 00 in the 7*5 Community and Social Service functional centre.
- Organizations with Supportive Housing funding must report plant maintenance equipment in the Mental Health - Bricks and Mortar FC 72 5 40 76 40, Addictions – Bricks and Mortar FC 72 5 40 78 40, Mental Health - Rent Supplement Program FC 72 50 40 76 50 or Addictions – Substance Abuse – Rent Supplement Program FC 72 5 40 78 50.

F4 50 05 Supplies – Total General Food

- This account is used to record the expense of all foodstuffs (including beverages) used by a health service organization in providing meals and other types of nourishment to service recipients, staff and visitors.
- As of April 1, 2011, F45005 can be reported directly in 7*5 service delivery functional centres. It is not necessary to report food expenses in FC 7*110, Administrative Services, or FC 7*195, Food Services, then allocate the food costs to the service delivery functional centres, FC 7*5.
- If an organization chooses to report using centralized food services, refer to the documentation below for reporting F45100 Supplies – Food – Outpatient/Client.

F4 51 00 Supplies-Food-Outpatient/Client

- If an organization has centralized food services, either FC 7*110, Administrative Services, or FC7*195, Food Services can be used to report general food expenses F45005. Then food costs must be distributed to the 7*5 service delivery functional centres using F12197 Recovery Entity-

Food Services and F45100 Supplies-Food-Outpatient/Client. The total amount in F12197 must equal the sum of F45100 from all functional centres.

- Organizations may choose to use FC 7*110 or FC 7*195 based on materiality and internal information needs. Materiality is defined as being greater than or equal to 5% of expenses within a functional centre.
- If food expenses are not material that is, if the percentage of food expense to total functional centre expenses is less than 5% report using F49500, Supplies-General. .
- Use F6 57 10 Catering – External – Service Recipient to report costs when SR food is purchased.

Example:

If there is a central food services department (FC 7*110 or FC 7*195) where food is purchased and prepared, the following transactions would be used to distribute expenses to the service delivery functional centres.

Record food preparation using FC 72195
DR. FC 72195 – F45005   1000
  CR. 12100   1000

Distribute costs to the relevant service functional centres
DR. FC 7252078 F45100   700
DR. FC 725407812 F45100   300
  CR. FC 72195 F12197   1000

F4 63 Supplies – Drugs

- **Drug costs incurred by CMH&A organizations only need to be reported using the F463** series. The Service Recipient Specific Supply accounts, F56310 to F56390, are not required by the CMH&A sector**.
- Refer to the Full Provincial List of Financial Accounts, Appendix B, and to the Glossary of Terms for Financial Accounts for more details.

Supply expense accounts for reporting drug costs:
  4 63 10 Antineoplastics
  4 63 20 Anti-Infectives (Systemic)
  4 63 30 Central Nervous system Agents, Respiratory Agents and Anesthetics
  4 63 40 Gastrointestinal and Urinary Tract Agents
  4 63 41 Non-Medicated IVs
  4 63 50 Cardiovascular and Blood Agents
  4 63 60 Eye, Ear Nose and Throat (EENT) Preparations and Antihistamines
  4 63 70 Hormones and Contraceptives, including devices
  4 63 80 Anti-Infectives and Steroids (topical and gynecological)
  4 63 90 Miscellaneous Drugs, Pharmacological & Therapeutic Products and Aids
  4 63 99 Drugs - Expired

F4 95 00 Supplies – General

- This account is used to record the expense of other departmental supplies not elsewhere classified. Includes supply component of Purchased Services, if any.
- CMH&A organizations with less than 5% of total costs in a functional centre associated with food can report food costs using F49500.
- Plant operation and plant maintenance costs must be reported using F430**, F43500, F44000. F49500 cannot be used for these expense types.

Note: Providers have the option to record expenses in more detail for internal purposes; however, the expenses must rollup to the MOHLTC level when reporting to the Ministry.

7.5.8 Sundry Expense Accounts, F6*

Sundry expenses are generally those expenses that do not fall into one of the other categories of expense accounts. Refer to OHRS Chapter 4 Business Rules for details on these requirements.

Refer to Appendix B, Full Financial List of Accounts for the complete list of accounts. Note that only accounts with 'MOHLTC' in the left-hand column can be reported in the trial balance submission.

Accounts without 'MOHLTC' in the left-hand column can be used in an organization's internal financial reporting system.

In most situations, the postage and telephone charges should be reported under the Administration and Support Services functional centres, 7*1. Unless the expenses are **material** and the charges can be **clearly identified** for a particular service, the postage and telephone charges should not be reported under a particular service, i.e. one of the 7* 5** functional centres. Postage and telephone charges should not be allocated to various service delivery functional centres.

The most commonly used sundry expenses accounts are listed below.

F6 10 10 Departmental Sundry (DS) -Postage

- This account is used to record the expense relating to stamps and postage meter resets.
- Excludes the cost of renting or leasing the postage meters and mailing machines.
- These expenses can be recorded in FC 7*110.

F6 10 20 DS-Telephone Charges

- This account is used to record the expense relating to communication (telephone, fax, modem, cellular phone,etc.) calls (including tax) where long distance charges apply.
- Exclude equipment charges or installation fees and related tax, which should be charged to account F7 60 00 Rental/Lease of Equipment.
- General phone/internet charges can be reported under FC 7*110 when FC 7*130 is not used. If the expenses are **material** and can be **clearly identified,** the charges can be distributed to the functional centre where the service is consumed.

F6 10 30 DS- Course Registration Fees and Materials

- This account is used to record the expense incurred for staff training/development. Such costs may include fees paid to outside instructors; registration costs to attend a course, workshop, conference or convention, and associated educational materials (e.g. workbooks, textbooks, etc.).
- The expenses are reported in the functional centre that the staff is paid from.
- No travel expenses are reported in this account.
- All travel expenses related for staff are reported in the F6 24 00 Staff Travel – General account.

F6 20 00 Travel Expense- Service Recipient

- This account is used to record the expenses relating to **service recipienttransportation**for direct care or socio-economic reasons by an external supplier.
- Includes expenses for service recipients and staff/volunteers who accompany the service recipient such as transportation, accommodation and meal costs.

F6 22 00 Travel Expense-Board

- This account is used to record the travel expenses of board members representing the health service organization at conferences and conventions, or performing services on behalf of the health service organization.
- Includes conference and convention fees, taxi, bus or airfare, car mileage, accommodation and meals, and other expenses, where applicable.
- All expenses related to Board activities are expensed to General Administration functional centre, FC 7*110.

F6 23 00 Travel Expense-Staff Delivery of Service Recipient Service

- This account is used to record the expenses related to staff travel while carrying out their service mandate.
- Includes travel to provide direct care, such as staff/volunteer travel between sites or to the service recipient's home to provide services.
- Applicable to 7* 5 functional centres only.
- Includes transportation, accommodation and meal costs, where applicable.
- Small CMH&A organizations can report all travel related to service delivery using the F6 23 00 account.

F6 24 00 Travel Expense-Staff General

- This account is used to record the expenses for local travel (i.e. within the city/town, district or region) for staff when attending continuing education and/or undertaking non-service recipient activities (e.g. attending meetings at another location). Includes transportation, accommodation and meal costs.
- Excludes staff travel required to provide service recipient activities as reported in F6 23 00.

F6 30 10 Bank Service Charges-General

- This account is used to record service charges made by the bank with respect to activity in an account.
- Excludes Short-Term Interest Charges.
- Interest expense for general operations is to be expensed to Finance, FC 7*115, or FC 7*110 if FC 7*115 is not used.

F6 40 20 Data Processing-Data Communication Charges

- This account is used to record the charge for use of telecommunications links which are dedicated to data processing.
- Excludes equipment rental, if any, which should be charged to F7 60 00 Telecommunication Rentals.
- Data/phone line charges with communication capability (data transfer, etc) can be reported under FC 7*125 Information Systems). If the expenses are **material** and can be **clearly identified,** the charges can be distributed to the FC where the service is consumed.

F6 50 ** Professional Fees

- This account is used to record professional fees paid to outside companies, such as accountants, auditors and lawyers.

F6 56 ** Catering Expenses – Non Service Recipient

- This account is provided to record expenses related to catering and includes food, processing, and distribution expenses.
- Would be used by specific programs and marketed services.
- It is not to be used for service recipient food services.

F6 57 10 Catering – External – Service Recipient

- This account is used to report food expenses related to catering or purchased food provided to service recipients. The catering/food cost is a component of the service provided.
- This account includes food, processing, and distribution expenses.
- It is to be used for food provided to service recipients and recorded in 7*5* functional centres.

F6 65 00 Bad Debts

- This account is used to record the expense associated with uncollectible accounts receivable. This expense is reported in the specific accounting centres, such as AC 8* 9 40 UD Provision for Other Doubtful Accounts (Bad Debts).
- F6 65 ** detailed accounts are available for internal use and need to be rolled up to F6 65 00 for submission to MOHLTC. Refer to the Full Provincial List of Financial Accounts, Appendix B, for detailed accounts.

F6 70 00 Advertising

- This account is used to record the expense related to advertising, such as notices of meetings or special events; tenders for projects, employee position vacancies, marketing advertising, etc.
- For example, advertising cost was incurred for an employee vacancy in the Residential - Addictions FC. All advertising cost was charged in a combined admin support FC. If material, and for accountability, it can be distributed to applicable FC 7*5* as follows:

Record costs in the admin support FC:
 DR FC 72110   F67000   1000
    CR B/S 12100   1000

Use F2220 Recoveries Int.-Services and F69700 Interdepartmental Services to distribute cost:
 DR FC 72 5 40 78 11   F 69700   1000
    CR   FC 72110   F12220   1000

F6 75 00 Public Relations

- This account is used to record the expense relating to public relations activities not elsewhere classified such as career days or other similar activities.
- Excludes Advertising (F6 70 00).

F6 80 00 Insurance

- This account is used to record the expired or "used" portion of the premiums paid for public liability insurance, fidelity bonds, and fire and boiler insurance. The cost is reported under the administration support functional centre, 7*110.

- Public liability insurance includes coverage for malpractice liability.
- Liability insurance is reported in risk management, FC 7*110.
- Building and equipment insurance is reported in plant operations, FC 7*155, or in the Bricks and Mortar functional centres FC 72 5 40 76 40 – Mental Health or 72 5 40 78 40 – Addictions, if Supportive Housing funding is provided.
- Car/Truck insurance is reported in the FC reporting the depreciation of the vehicle.

F6 90 00 Volunteer Recognition

- This account is used to record expenses related to recognition and awards given to volunteers for their services.
- This account is to be used only in FC 7*110 or FC 7*140.

F6 95 76 Short Term Crisis Bed Accommodation Expense

- This account is to record the accommodation expense when a short term crisis support bed is required.
- Must be reported in functional centre 7* 5 40 76 60 MH – Short Term Crisis Support Beds to ensure the cost is reported for the Mental Health program.
- Any additional costs incurred for food or transportation need to be reported in the appropriate expense account and not in this account.

F6 95 91 General Other Sundry

- This account is provided to record all expenses that are not defined in other F6 * broad group accounts.

F6 95 94 Service Recipient Allowance

- This account is used to record the expenses related to the service recipient activity and any claims based expenses.
- Use the account for expenses incurred for the Personal Needs Allowance (PNA) claims for substance abuse service recipients.

F6 95 95 GST/HST Expense

- As of July 1, 2010, this account name has been revised to reflect the Harmonized Sales Tax implemented in Ontario.

F6 96 00 Meeting Expense

- This account is used to record the expenses relating to meetings hosted by the health service organization including room charges or rentals, meals purchased internally or externally and any entertainment costs associated with a meeting.
- Excludes related travel expense, which is recorded as a Travel Expense.

7.5.9 Equipment Expense Accounts, F7*

Refer to Appendix B, Full Financial List of Accounts for the complete list of accounts. Note that only accounts with 'MOHLTC' in the left-hand column can be reported in the trial balance submission. Accounts without 'MOHLTC' in the left-hand column can be used in an organization's internal financial reporting system.

Equipment expenses must be reported in the functional centre using the equipment. If an organization receives Supportive Housing funding all building equipment expenses must be reported in the Mental Health - Bricks and Mortar FC 72 5 40 76 40, Addictions – Bricks and Mortar FC 72 5 40 78 40, Mental Health - Rent Supplement Program FC 72 5 40 76 50 or Addictions – Substance Abuse – Rent Supplement Program FC 72 5 40 78 50. The most commonly used equipment expenses accounts are listed below.

F7 10 00 Equipment Maintenance - External

- This account is used to record the expense relating to equipment maintenance and repairs performed by external personnel or providers.
- Includes vehicle maintenance and repairs and software maintenance.
- Excludes service contracts for Building Service Equipment such as elevators (refer to F9 10 60 Service Contract – Building Service Equipment).

F7 50 00 Amortization on Major Equipment – Distributed

- This account is used to record the periodic charges to expense, representing the estimated portion of the cost of distributed major equipment that has expired through use and age during the period. Use the straight-line method to amortize assets.

F7 60 00 Rental/Lease of Equipment

- This account is used to record the expense relating to the rental or **operating lease charges** incurred for the provision and use of non-owned major equipment.

F7 65 00 Minor Equipment Purchases

- This account is used to record the expense of equipment including "off-the-shelf" software applications, which would otherwise be capitalized, except that the purchase price falls below the Capitalization Threshold Amount ($5,000).
- Minor equipment purchases are expensed on acquisition to the using functional centre.

F7 90 00 Equipment Expense not Elsewhere Classified

- This account is used to record any expense relating to the provision and/or use of equipment, not elsewhere classified.

Note: Building service equipment expenses are the only expense that should be reported in the Undistributed F9* series of accounts for equipment expenses.

7.5.10 Contracted Out Expense Accounts, F8*

Refer to Appendix B, Full Financial List of Accounts for the complete list of accounts. Note that only accounts with 'MOHLTC' in the left-hand column can be reported in the trial balance submission. Accounts without 'MOHLTC' in the left-hand column can only be used in an organization's internal financial reporting system.

Contracted out expenses may include unit producing activities performed by a third party provider/facility using the premises, equipment, material and personnel of the third party provider/facility. **"Contracted**

out" expenses are reported when another provider/facility is contracted to provide an agreed outcome and **the contracted provider retains direct responsibility for the quality and productivity of the individual performing the service.** Contracted-Out expenses must be reported in the functional centre which would have provided the service if it had been available.

The most commonly used Contracted-Out Services expenses are listed below.

F8 05 ** Contracted from a Non-Affiliated Health Service Organization

- This account is used to record the expense related to one or a group of services that have been provided to the health service organization by a publicly-funded health service. (**e.g. health service organization, separate legal entity**), which operates at arm's length from, and is **not affiliated** with, the contracting-out organization.
- Services are provided using the personnel and, typically, the supplies, equipment and premises of the non-affiliated organization, and the fee charged may include a cost for these items as well as a mark-up for employee benefits and administrative and support expenses.
- For the CMH&A sector, account F8 05 50, Contracted from Non-Affiliated – Community is used.

F8 25 55 Contracted from a Privately Owned Company- Cmty (Community)

- This account is used to record the expense related to one or a group of services that have been provided to the health service organization by a privately-owned company (for-profit or not-for-profit) using their personnel and, typically, their supplies, equipment and premises.

- The fee charged is expected to include a cost for these items as well as a mark-up for employee benefits and administrative and support expenses.

F8 80 90 Contracted by the Client

- This account is used to record the funds provided directly to a service recipient so that the individual may purchase a health service organization-approved service.

For example, if CMH&A organization A decides to contract out LHIN-funded client services to another community healthcare organization, B, then the following accounts would be reported:

Organization A:
- Funding from the LHIN is reported using revenue account, F11006.
- Payments made to organization B are reported in the 7*5 service delivery functional centre that would be reported if A provided the service using expense account, **F80525, Contracted from Non-Affiliated – Community**.
- Client activity statistics to report (refer to section 7.7 for more details):
    - Contracted Out Face to Face visits, S449**25****
    - Contracted Out Non Face to Face visits, S448**25****
    - Individuals served by the Functional Centre, S455**25****
    - Individuals served by the Organization, S855**25**76

Organization B:
- Payment from organization A is recorded as an **external recovery using account, F12030**, Recoveries from External sources – Services Referred-In in the 7*5 service delivery functional centre providing the service.
- Use the appropriate financial secondary expense accounts for all relevant expenses

- Client activity statistics to report use **service recipient code 30 for referred-in** (refer to section 7.7 for more details):
    - Face to Face visits, S450**30****
    - Non Face to Face visits, S451**30****
    - Individuals served by the Functional Centre, S455**30****
    - Individuals served by the Organization, S855**30**76

7.5.12 Building and Grounds Expense Accounts, F9*

Refer to Appendix B, Full Financial List of Accounts for the complete list of accounts. Note that only accounts with 'MOHLTC' in the left-hand column can be reported in the trial balance submission. Accounts without 'MOHLTC' in the left-hand column can be used in an organization's internal financial reporting system.

Most of the 9* series building related expenses support the overall health service organization and are reported in FC 7* 1 55, Plant Operation. The interest expenses on long term liabilities are reported in AC 8*955, Interest on Long Term Liabilities-Undistributed ,and the amortization in AC 8*950, Amortization-Undistributed.

If any of the F9 ** **accounts are required for services provided with Supportive Housing funding, these accounts must be reported in the appropriate Supportive Housing functional centre: **72 5 40 76 40 MH-Housing Bricks & Mortar; 72 5 40 78 40 Addictions –Bricks and Mortar; 72 5 40 76 50 MH -Rent Supplement Program or 72 5 40 78 50 Addictions – Substance Abuse - Rent Supplement Program**.

F9 10 ** Service Contract for Building and Ground Expenses

- This account is used to record the expense relating to the maintenance and repairs of land, land improvements, building maintenance, building service equipment and waste removal, which are performed by external personnel or providers.
- Examples include snow removal, lawn maintenance, window washing, air conditioning and heating service, etc.

F 9 40 ** Renovations

This account is used to record the expense relating to non-capital renovations carried out in and expensed to specific functional centres, including the charges from work orders when the work is carried out by health service organization personnel.

F9 50 ** Amortization

- This account is used to record the periodic charges to expense, representing the estimated portion of the cost of building, building service equipment, or leasehold improvements that has expired through use and age during the period.
- Use the straight-line method to amortize assets.

F9 55 00 Interest on Long Term Liabilities

- This account is used to record the undistributed interest expense on mortgages, and other long-term loans, which were incurred for a period of more than one year. Report in AC 8*955.
- Excludes Interest on Major Equipment Loans F7 55 00.

F9 60 00 Rent/Lease Land or Buildings

- This account is used to record the expenses related to rental of land or buildings for use by the health service organization.
- Rental expense can include utilities, taxes and maintenance fees if included in the rental agreemen.t
- Excludes Rental/Lease of Equipment F7 60 00.
- Report in 7*155 Plant Operations functional centre or if Supportive Housing funding is provided in the Mental Health - Bricks and Mortar FC 72 5 40 76 40, Addictions – Bricks and Mortar FC 72 5 40 78 40, Mental Health - Rent Supplement Program FC 72 5 40 76 50 or Addictions – Substance Abuse – Rent Supplement Program FC 72 5 40 78 50.

F9 62 00 Mortgage Supportive Housing

- This account is used to record the principal portion of mortgage payments when Supportive Housing funding is provided.
- Report this account only in functional centres: 72 5 40 76 40 Housing MH-Bricks and Mortar, 72 5 40 76 50 MH - Rent Supplement Program, 72 5 40 78 40 Housing Addictions-Bricks and Mortar or 72 5 40 78 50 Addictions – Substance Abuse- Rent Supplement Program.

F9 70 00 Municipal Taxes

- This account is used to record the expense relating to the payment of local taxes on property owned by the CMH&A organization.
- Report in 8* 9 60 Accounting centre. If Supportive Housing funding is provided, report in the 72 5 40 76 40 Housing MH-Bricks and Mortar, 72 5 40 76 50 MH - Rent Supplement Program, 72 540 78 40 Housing Addictions-Bricks and Mortar or 72 5 40 78 50 Addictions – Substance Abuse- Rent Supplement Program.

F9 90 00 Buildings and Grounds- Not Elsewhere Classified

- This account is used to record any Buildings and Grounds expense not elsewhere classified, which is identifiable with a functional centre or an accounting centre in the Undistributed Section of the Primary Accounts.
- For <u>Supportive Housing funding</u>, this account must be reported in the 72 5 40 76 40 Housing MH-Bricks and Mortar; 72 5 40 76 50 MH - Rent Supplement Program; 72 5 40 78 40 Housing Addictions-Bricks and Mortar or 72 5 40 78 50 Addictions – Substance Abuse- Rent Supplement Program.

Mortgage payments and Mortgage interest

- Mortgage payments are reported on the Balance sheet as 5* 2 60 Long Term Borrowings – Mortgages Payable **unless** the Housing Bricks & Mortar (75407640 or 725407840) or Rent Supplement Program (725407650 or 725407850) functional centre is used.
- Mortgage interest is rolled up to MOHLTC reporting level account F955 00 in accounting centre with the exception of the Housing Bricks & Mortar (7*5 407640 or 725407840) or Rent Supplement Program (725407650) functional centres.

- For **72 5 40 76 40 Housing MH Bricks & Mortar,72 5 40 76 50 MH - Rent Supplement Program, 72 5 40 78 40 Housing Addictions-Bricks and Mortar** or **72 5 40 78 50 Addictions – Substance Abuse - Rent Supplement Program** functional centres, the principal portion of mortgage payments are reported in F**9 62 00 Mortgage Supportive Housing**. Mortgage interest, F9 55 90, must also be reported in these functional centres.

7.6   CMH&A Services Functional Centres

Functional centres for mental health, substance abuse, problem gambling and supportive housing programs have been created. The goal of these detailed functional centres is to identify service delivery expenditures specific to the functions.

Community Health and Social Services (COM) FC 7* 5:

The 7* 5 framework is referred to as Community Health and Social Services. These functional centres are used to describe community activities regardless of the health service organization providing the client service. This framework, 7*5, is used by hospitals, CMH&A organizations, Community Care Access Centres (CCACs), Children's Treatment Centres, Community Support Services (CSS), Long Term Care Homes (LTCH) and Community Health Centres (CHC).

All client service activities provided by CMH&A organizations are reported in the Community Health and Social Services framework (7*5). Functional centres have been created to reflect the major client services of CMH&As in Ontario.

The OHRS requirements for CMH&A funded services (PSC=323) use a multidiscipline team approach where nursing and therapeutic services are reported in the same 7* 5 functional centre. Staff providing community mental health or addiction services may include, for example, nurses, social workers, psychologists, or occupational therapists. Separate therapeutic, or allied health, functional centres (7* 4) are **not** used for the CMH&A sector.

It is important that the functional centres used reflect the services provided. If at one time an organization was instructed to report a specific functional centre and that service is no longer provided then the functional centre needs to be changed. Refer to all functional centre definitions in this section to identify the one that best matches the service.

Functional centres reported in the OHRS trial balance submission must be the same functional centres reported in other CMH&A reporting tools: Common Data Set – Mental Health (CDS-MH), Drug and Alcohol Treatment Information System (DATIS) and the Ontario Common Assessment of Needs (OCAN). It is important that administrative staff and front-line staff coordinate and communicate with each other to ensure the same functional centres are used for all reporting systems.

Financial Data:
Revenues, compensation and expenses listed in section 7.5 CMH&A Secondary Accounts - Financial will be reported in framework 5 functional centres. The expenses must be reported in the functional centre where the activity occurs. Compensation accounts, F3*, for all service providers (MOS, UPP, NP and MED) are reported in the same 7* 5 functional centre.

Statistics:
Statistical accounts to report are unique for each functional centre providing direct client services. These are outlined in section 7.7 CMH&A Secondary Accounts – Statistical. Section 7.8 has a table summarizing the statistics required by functional and accounting centre. Refer to OHRS Appendix C for the complete provincial list of statistical accounts.

7.6.1 Clinical Management

One functional centre is used to record functions that support the provision of client services.

Clinical Management Functional Centre

 MOHLTC   7* 5 05   COM Clinical Management

Functional Centre: 7* 5 05 COM Clinical Management
The expenses recorded in the 7*5 05 section refer to only those individuals responsible for the management of direct client care and those that support this activity. E.g.: supervisors and clerical support.   Overall CMH&A organizational administration activity and expenses are reported in 7* 1 Administrative and Support functional centres described previously.

Includes:
* Staff responsible for management of more than one CMH&A services functional centre
* Supervision and scheduling of staff
* Performance monitoring and evaluation
* Clerical activities related to program management

All staff in this functional centre would be considered Management and Operational Support (MOS).   No client statistics would be reported.

Excludes:
* Staff responsible for performing management or clerical activities that can be identified with one specific functional centre only. E.g. clerical staff dedicated to supporting mental health case managers.
* Staff who spend majority of their time (>80%) performing direct and indirect client care activities within specific functional centres. E.g. lead counsellors in a team of counsellors.
* Staff who spend majority of their time in overall organization management. E.g. Executive Director of a small community mental health organization who spends less than 20% of their time in direct care and program management activities.

7.6.2 Medical Resources

These functional centres are used to record the expenses related to physicians (i.e. medical doctors) that provide medical services to multiple functional centres. When medical staff can be associated with an individual functional centre, their compensation expenses must be reported in that specific functional centre rather than in a Medical Resources functional centre (7* 5 07 **). Two functional centres are used to record functions related to services provided by Psychiatrists or other Medical Doctors for more than one CMH&A service.

Organizations receiving Psychiatric Outpatient Medical Salaries (POMS) funding may use the Psychiatrists FC 7250710 if Psychiatry services are provided to more than one functional centre. Otherwise, use the appropriate community functional centre, 72 5, to report. Note that if Psychiatry services are provided to an Assertive Community Treatment (ACT) team, functional centre 72 5 10 76 20 **must** be used to report psychiatry compensation.

All staff compensation and earned hours are reported as Medical F3 90 ** and S390 ** **, respectively.

Medical Resources Functional Centre

H	**7* 5 07**	**COM Medical Resources**
MOHLTC	7* 5 07 10	COM Medical Resources – Psychiatrists
MOHLTC	7* 5 07 20	COM Medical Resources - Other Medical Staff

Functional Centre: 7* 5 07 10 COM Medical Resources - Psychiatrists

Psychiatrists functional centre is used to record the expenses related to psychiatrists who are paid to provide services to the CMH&A organization as a whole. For example, a Psychiatrist who is available to provide services to all community mental health functions provided in the organization.

Excludes:
- Psychiatrist dedicated to provision of services in Assertive Community Treatment (ACT) Teams.

Functional Centre: 7* 5 07 20 COM Medical Resources - Other Medical Staff

Similar to Psychiatrists functional centre, Other Medical Resources functional centre is used to record the expenses related to physicians (excluding psychiatrists) who are paid to provide services to the CMH&A organization as a whole. All staff in this functional centre would be Medical Doctors.

7.6.3 Centralized/Coordination Access (7* 5 08)

The functional centre pertaining to the provision of a centralized function within a geographic community (or large treatment centre) for clients to access the appropriate mental health and/or addiction services based on their needs. **This functional centre is only used when there is dedicated staff that solely provide centralized access and referral services**.

Central access collects information sufficient to determine linkage to appropriate services.

The client would be registered and the demographics and information about the presenting concerns recorded in order to follow the client to service delivery in referred agencies. The registration information may also be accessible with client permission to other mental health and addictions agencies thereby reducing information duplication and streamlining service provision.

May also include managing waitlists for other agencies that are part of the referral service.

Centralized/coordinated access service **does not** include:
- An agency's regular intake process
- decision for program admission
- admission to the program
- provision of treatment planning and treatment
- formulate/develop client goals for counselling/treatment therapy

Do not use this functional centre to report information referral services.

7.6.4 Case Management (7* 5 09)

Case Management may be reported in one of four functional centres for community mental health and addictions.

Case Management Functional Centres

H   7* 5 09   COM Case Management

MOHLTC 7* 5 09 76   COM Case Management/Supportive Counselling & Services - Mental Health

H   7* 5 09 78   COM Case Management – Addictions

MOHLTC 7* 5 09 78 10   COM Case Management/Supportive Counselling & Services – Addictions
Supportive Housing

MOHLTC 7* 5 09 78 11   COM Case Management – Substance Abuse

Case Management Client/Service Recipient Activity Statistics

The main client activity is reported using the visit statistics. As the functions of case management services encompasses many activities **report only one visit per service recipient per day**. This standard applies regardless as to the number of service providers and the length of the services provided.

When services are provided on a group basis, the statistical reporting for the client activity is group participant client attendances and number of group sessions.

Service intensity and complexity may be reported using the Service Provider Interaction statistics S265* and S266 00*.

Refer to Section 7.7.4 Client/Service Recipient Activity Statistics

Functional Centre: 7* 5 09 76 COM Case Management/Supportive Counselling & Services – Mental Health

The functional centre pertaining to the services provided by case managers and counsellors to individuals with serious mental health conditions and their significant others. Includes the following functions:

- Individualized assessment, planning and supportive counselling
- Service co-ordination (linking service recipients with services and supports)
- Assistance with activities of daily living, support services, conflict resolution and crisis avoidance
- Systems and landlord advocacy and resource co-ordination
- Includes Community Treatment Order (CTO) co-ordination

Excludes: Services provided by the organization's dedicated housing support staff to residents in housing units provided by the organization.

- Psychotherapy and other clinical treatment interventions
- Services provided in the clinic/program functional centres 7* 510* which includes treatment services dedicated to specialized services, specific population or diagnosis such as dual diagnosis, psycho geriatric, etc.
- The provision of information and referral services only

When services are provided to clients residing in supportive housing report using service recipient code 45

Functional Centre: 7* 5 09 78 10 COM Case Management/Supportive Counselling & Services – Addictions Supportive Housing

The functional centre pertaining to the services provided by case managers and counsellors to individuals who have been accepted into Addictions Supportive Housing (ASH) programs. ASH case managers provide a full range of case management services, which also includes housing support, case coordination, community linkage, advocacy, safety planning, life skills training, financial management, relapse prevention and counselling.

Replaces FC 7* 5 30 78 11 Home Care Addictions – Substance Abuse Support within Housing.

Functional Centre: 7*5 09 78 11 Case Management Addictions– Substance Abuse
The functional centre pertaining to the provision of services by staff with a primary designation of a case management role or funded specifically for case management (transitional case management, opioid case management) Responsibilities include the ongoing assessment of the *substance use* service recipient and his/her problems, ongoing adjustment of the treatment plan, linking to and coordination of required services, monitoring and support, developing and implementing the discharge plan, and advocating for the service recipient.   Excludes the provision of treatment services.

7.6.5 Community Clinic/Program (7* 5 10)

The Community Clinic/Program functional centres are used to record the expenses and activity in specific community mental health and addictions services as defined below.

Community Clinic/Program Functional Centres

H	**7* 5 10**	**COM Community Clinic/Program**
H	**7* 5 10 76**	**COM Clinic/Program Mental Health (MH)**
MOHLTC	7* 5 10 76 12	COM Clinic/Program– MH Counselling and Treatment
MOHLTC	7* 5 10 76 20	COM Clinic/Program– MH Assertive Community Treatment Teams
MOHLTC	7* 5 10 76 30	COM Clinic/Program – MH Community Clinic
MOHLTC	7* 5 10 76 40	COM Clinic/Program– MH Vocational /Employment
MOHLTC	7* 5 10 76 41	COM Clinic/Program– MH Clubhouses
MOHLTC	7* 5 10 76 50	COM Clinic/Program– MH Child/Adolescent
MOHLTC	7* 5 10 76 51	COM Clinic/Program– MH Early Intervention
MOHLTC	7* 5 10 76 55	COM Clinic/Program– MH Forensic
MOHLTC	7* 5 10 76 56	COM Clinic/Program– MH Diversion and Court Support
MOHLTC	7* 5 10 76 60	COM Clinic/Program– MH Abuse Services
MOHLTC	7* 5 10 76 70	COM Clinic/Program– MH Eating Disorders
MOHLTC	7* 5 10 76 81	COM Clinic/Program– MH Social Rehabilitation/Recreation
MOHLTC	7* 5 10 76 96	COM Clinic/Program– MH Psycho-geriatric
MOHLTC	7* 5 10 76 99	COM Clinic/Program– Other MH Services Not Elsewhere Identified
H	**7* 5 10 78**	**COM Clinic/Program Addictions**
MOHLTC	7* 5 10 78 11	COM Clinic/Program– Addictions Treatment – Substance Abuse
MOHLTC	7* 5 10 78 12	COM Clinic/Program– Addictions Treatment – Problem Gambling
MOHLTC	7* 5 10 78 20	COM Clinic/Program– Addictions Withdrawal Management

Clinic/Program Client/Service Recipient Activity Statistics

The main registered client activity is reported using the visit statistics or attendance day when applicable. **Only one visit or attendance day per service recipient per day per FC is reported.** This standard applies regardless as to the number of service providers and the length of the services provided.
When services are provided on a group basis, the statistical reporting for the client activity is group participant client attendances and number of group sessions. Group statistics are not reported when attendance days are reported.
Service intensity and complexity may be reported using the Service Provider Interaction statistics S265* and S266 00*.

Services provided to non-registered clients are reported as not uniquely identified service recipient interactions.
Refer to Section 7.7.4 Client/Service Recipient Activity Statistics

Functional Centre: 7* 5 10 76 12 COM Clinic/Program- MH Counselling and Treatment
The functional centre pertaining to provision of counselling, psychotherapy and other treatment services to seriously mentally ill service recipients in the community. Includes telepsychiatry.

Functional Centre: 7* 5 10 76 20 COM Clinic/Program- MH Assertive Community Treatment Teams
The functional centre pertaining to Mental Health Assertive Community Treatment Teams that are multidisciplinary teams providing assertive outreach, individualized treatment, ongoing and continuous services, linkages and include a monitoring and evaluation component.

Functional Centre: 7* 5 10 76 30 COM Clinic/Program- MH Community Clinic
The functional centre pertaining to provision of community mental health treatment to seriously mentally ill service recipients within a hospital setting.

Functional Centre: 7* 5 10 76 40 COM Clinic/Program- MH Vocational /Employment
The functional centre pertaining to the provision of range of employment supports including job development/creation/employer outreach, skills development/training for job/education, skills training on the job, job search skills/job placement, employment planning/career counselling, supported education, supports to sustaining education/employment, and leadership training. Note that there is a separate account for alternative businesses in Consumer Survivor/Family Initiatives, FC 7*5 51 76 12.

Depending on the service model of care, the attendance day statistic would be the appropriate main client activity to report. Primary service recipient activities are provided face-to-face, or by videoconference, on an **individual and/or group basis** to a service recipient and /or significant other(s) by facility staff. Visits and group statistics would not be reported.

Functional Centre: 7* 5 10 76 41 COM Clinic/Program- MH Clubhouses
The functional centre pertaining to the provision of multi-service psychosocial rehabilitation functions to people with serious mental illness. Based on the psychosocial rehabilitation principles; services for clients or members are recovery focused and include the following:
- Provision of community support/generic case management services
- Provision of a structured work day with activities that support recovery
- Provision of supported education and supported employment included transitional employment
- Provision of social and recreational programs
- Assistance to client to secure housing
Excludes drop in centres that are to be reported using consumer/survivor functional centre.

Depending on the service model of care, the attendance day statistic would be the appropriate main client activity to report. Primary service recipient activities are provided face-to-face, or by videoconference, on an **individual and/or group basis** to a service recipient and /or significant other(s) by facility staff. Visits and group statistics would not be reported.

Functional Centre: 7* 5 10 76 50 COM Clinic/Program- MH Child/Adolescent
The functional centre pertaining to the provision of specialized assessment and treatment services to service recipients under the age of 18, their families and/or their 'significant others'.

Functional Centre: 7* 5 10 76 51 COM Clinic/Program- MH Early Intervention
The functional centre pertaining to the provision of specialized treatment and support services to service recipients experiencing a first episode in psychosis, their families and/or their significant others.

Functional Centre: 7* 5 10 76 55 COM Clinic/Program- MH Forensic
The functional centre pertaining to the provision of specialized assessment and treatment services to forensic service recipients living in the community.

Functional Centre: 7* 5 10 76 56 COM Clinic/Program- MH Diversion and Court Support
The functional centre includes:
- Court Support: services provided in the courts to clients and their families to assist the judiciary, clients and their families with the legal process, to link clients to services, and to provide services/supports to clients.
- Diversion: services provided pre or post charge to link the person to community or institutional mental health services.

Functional Centre: 7* 5 10 76 60 COM Clinic/Program- MH Abuse Service
The functional centre pertaining to the provision of counselling and treatment services and supports to persons who have experienced an abusive act or who are in an abusive situation. This functional centre will include family violence, child witness and transitional support.

Functional Centre: 7* 5 10 76 70 COM Clinic/Program- MH Eating Disorders
The functional centre pertaining to the provision of specialized assessment, treatment and support services to persons with eating disorders.

Depending on the service model of care, the attendance day statistic would be the appropriate main client activity to report. Primary service recipient activities are provided face-to-face, or by videoconference, on an **individual and/or group basis** to a service recipient and /or significant other(s) by facility staff. Visits and group statistics would not be reported.

When day hospital services are provided separately from clinic activities, the services would be reported in the functional centre 7* 5207670 Day/Night Care MH Eating Disorders.

Functional Centre: 7* 5 10 76 81 COM Clinic/Program- MH Social Rehabilitation/Recreation
The functional centre pertaining to the provision and promotion of opportunities for seriously mentally ill service recipients to develop inter-personal, social, and leadership skills, in order to interact fully in their communities as defined by themselves. Due to the high co-relation of social development with the determinants of health, it is common to provide psychosocial rehabilitation and support to clients in the areas of a safe place to live, ways and means to contribute to the community and the development/maintenance of positive relationships with self/family/friends. Social rehabilitation/recreation requires any or all of the following client-directed services: assessment, counselling, planning, consultation with other service providers, service co-ordination, advocacy, monitoring and evaluation. Also, services include development of linkages with other service providers to maximize opportunities for social rehabilitation to isolated persons. Advocacy to bring about systemic change is an essential element of social rehabilitation.

Depending on the service model of care, the attendance day statistic would be the appropriate main client activity to report. Primary service recipient activities are provided face-to-face, or by videoconference, on an **individual and/or group basis** to a service recipient and /or significant other(s) by facility staff. Visits and group statistics would not be reported.

Functional Centre: 7* 5 10 76 96 COM Clinic/Program - MH Psycho-geriatric
The functional centre pertaining to the provision of specialized assessment and treatment services to seriously mentally ill service recipients with psycho-geriatric illness and their significant others.

Functional Centre: 7* 5 10 76 99 COM Clinic/Program– Other MH Services Not Elsewhere Identified
A temporary functional centre for Community Clinic/Program services that have received funding or have become a requirement during a fiscal year and that are not identified by any other functional centre. This temporary functional centre is to be used only until an appropriate functional centre is identified by the ministry or agency. Note that this functional centre is allowed with fund type 2 and 3 only.
Use of this functional centre will be monitored and further information will be requested by the OHRS team at the ministry from organizations reporting this.

Functional Centre: 7* 5 10 78 11 COM Clinic/Program- Addictions Treatment – Substance Abuse
The functional centre pertaining to the provision of community counselling/treatment which includes initial and ongoing assessment and treatment planning, case management activities, brief intervention, lifestyle and personal counselling to assist the individual to develop skills to manage substance abuse and related problems, and/or maintain and enhance treatment goals. Sessions are individual, family and group format with the frequency and length of sessions varying depending on service recipient need and program format while the client resides in the community. Such activities as relapse prevention, family intervention, follow-up and aftercare are included. Services may be offered in a variety of settings including outreach to the service recipient's home, school, an addiction agency or other service setting. Outreach includes activities such as early intervention but not prevention, education or public relations activities.

Functional Centre: 7* 5 10 78 12 COM Clinic/Program- Addictions Treatment – Problem Gambling
The functional centre pertaining to the provision of community counselling/treatment which includes initial and ongoing assessment and treatment planning, case management activities, brief intervention, lifestyle and personal counselling to assist the individual to develop skills to manage gambling and related problems, and/or maintain and enhance treatment goals. Sessions are individual, family and group format with the frequency and length of sessions varying depending on service recipient need and program format while the client resides in the community. Such activities as relapse prevention, family intervention, follow-up and aftercare are included. Services may be offered in a variety of settings including outreach to the service recipient's home, school, an addiction agency or other service setting. Outreach includes activities such as early intervention but not prevention, education or public relations activities.

Functional Centre: 7* 5 10 78 20 COM Clinic/Program – Addictions Withdrawal Management
Assistance with voluntary withdrawal from alcohol and/or other drugs for service recipients who are under the influence of these substances and/or in withdrawal or otherwise in crisis directly related to these substances. Service recipients may be simultaneously accessing residential support services, or they may be residing in their home, the home of a significant other or in another community setting, supervised or unsupervised. Care may be provided with or without the aid of drug therapy and/or other medical interventions. Additional support such as discharge planning and early recovery education is provided.

7.6.6 Crisis Intervention (7* 5 15)

Crisis Intervention Functional Centre

H	**7* 5 15**	**COM Crisis Intervention**
MOHLTC	7* 5 15 76	COM Crisis Intervention – Mental Health

Crisis Intervention Client/Service Recipient Activity Statistics

The main client activity is reported using the visit statistics. As the functions of crisis intervention services encompasses many activities, **report only one visit per service recipient per day**. This standard applies regardless as to the number of service providers and the length of the services provided. Service intensity and complexity may be reported using the Service Provider Interaction statistics S265*. Services provided to non-registered clients are reported as not uniquely identified service recipient interactions.
Refer to Section 7.7.4 Client/Service Recipient Activity Statistics

Functional Centre: 7* 5 15 76 COM Crisis Intervention – Mental Health
The functional centre pertaining to the response to urgent individual medical and/or psychological needs of service recipients with serious mental illnesses. This function does not include Mental Health Safe Beds or Crisis Beds. See the residential Short Term Crisis Support Beds functional centre.

7.6.7 Community Day/Night Care (7* 5 20)

The Community Day/Night Care combined function has been created to report activities that generally last more than 3 hours and are not provided in the home. These activities are provided in a central location and differ from Community Clinic/Program functional centres in that the average visit time is significantly longer.

Community Day/Night Care Functional Centres

H	**7* 5 20**	**COM DAY/NIGHT CARE**
H	**7* 5 20 76**	**COM DAY/NIGHT CARE MENTAL HEALTH**
MOHLTC	7* 5 20 76 10	COM Day/Night Care Mental Health - General
MOHLTC	7* 5 20 76 70	COM Day/Night Care MH Eating Disorders
H	**7* 5 20 78**	**COM DAY/EVENING CARE ADDICTIONS**
MOHLTC	7* 5 20 78 10	COM Day/Evening Care Addictions Treatment

Day/Night Care Client/Service Recipient Activity Statistics
The main client activity is reported using the **attendance day** statistics. **Only one attendance day per service recipient per day is reported**. This standard applies regardless as to the number of service providers and the length of the services provided. Visits and group statistics are not reported when attendance days are reported.
Service intensity and complexity may be reported using the Service Provider Interaction statistics S265*& S266 00*.
Refer to Section 7.7.4 Client/Service Recipient Activity Statistics

Functional Centre: 7* 5 20 76 10 COM Day/Night Care Mental Health - General
The Functional Centre pertaining to the dedicated units or programs where treatment, counselling, rehabilitative/social and recreational services are provided typically several days per week for seriously mentally ill service recipients, who attend for three to twelve hours on average per day.

Functional Centre: 7* 5 20 76 70 COM Day/Night Care MH Eating Disorders
The Functional Centre pertaining to the dedicated units or programs where treatment, counselling, rehabilitative and support services are provided typically several days per week to persons with eating disorders, who attend for three to twelve hours on average per day.

Functional Centre: 7* 5 20 78 10 COM Day/Evening Care – Addictions Treatment
The Functional Centre includes a structured, scheduled program of treatment activities typically provided five days or evenings per week (e.g., 3-4 hours per day) while the service recipient resides at home or in another setting, including residential supportive treatment services, to assist the individual to develop skills to manage substance abuse/problem gambling and related problems.

7.6.8 Home Care (7* 5 30)
USED BY HOSPITALS ONLY

Mental Health/Addictions Home Care Functional Centre

H	7* 5 30 76	COM MENTAL HEALTH HOME CARE
MOHLTC	7* 5 30 76 10	COM MH Home Care – Psychiatric Follow-Up
MOHLTC	7* 5 30 76 25	COM MH Home Care – Psychiatric Acute
MOHLTC	7* 5 30 76 50	COM MH Home Care – Child/Adolescent
MOHLTC	7* 5 30 76 55	COM MH Home Care – Forensic Psychiatry
MOHLTC	7* 5 30 76 81	COM MH Home Care – Psychiatric Rehab
MOHLTC	7* 5 30 76 90	COM MH Home Care – Psychiatric Crisis
MOHLTC	7* 5 30 76 95	COM MH Home Care – Longer Term
MOHLTC	7* 5 30 76 96	COM MH Home Care – Geriatric Psych Assessment
H	7* 5 30 78	COM HOME CARE – ADDICTIONS
MOHLTC	7* 5 30 78 10	COM Home Care – Addictions

Home Care Client/Service Recipient Activity Statistics
The main client activity is reported using the **attendance day** statistics. **Only one attendance day per service recipient per day is reported**. This standard applies regardless as to the number of service providers and the length of the services provided. Visits and group statistics are not reported when attendance days are reported.
Service intensity and complexity may be reported using the Service Provider Interaction statistics S265*.
Refer to Section 7.7.4 Client/Service Recipient Activity Statistics.

Functional Centre: 7*5 30 76 10 COM MH Home Care – Psychiatric Follow-Up
Pertaining to clinical services provided with a designated response time, in clients' residences, to monitor the Mental Health post-emergency visit.

Functional Centre: 7*5 30 76 25 COM MH Home Care – Psychiatric Acute
Pertaining to clinical services provided, in clients' residences, to meet the acute and support needs of
Mental Health clients and their significant other(s).

Functional Centre: 7*5 30 76 50 COM MH Home Care – Child/Adolescent
Pertaining to clinical services provided, in clients' residences, to meet the care and support needs of
Mental Health clients under the age of 18 and their significant other(s).

Functional Centre: 7*5 30 76 55 COM MH Home Care – Forensic Psychiatry
Pertaining to clinical services provided, in clients' residences to meet the care and support needs of
Mental Health clients who have been referred from the criminal justice system and their significant
other(s).

Functional Centre: 7*5 30 76 81 COM MH Home Care – Psychiatric Rehab
Pertaining to clinical services provided, in clients' residences, to meet the rehabilitation and support needs
of Mental Health clients and their significant other(s).

Functional Centre: 7*5 30 76 90 COM MH Home Care – Psychiatric Crisis
Pertaining to clinical services provided, in clients' residences, with critical mental health problems that
are seeking advice and counselling.

Functional Centre: 7*5 30 76 95 COM MH Home Care – Longer Term
Pertaining to clinical services provided, in clients' residences, to meet the longer term care and support
needs of Mental Health clients and their significant other(s).

Functional Centre: 7*5 30 76 96 COM MH Home Care – Geriatric Psychiatric Assessment
Pertaining to clinical services provided, in clients' residences, to meet the care and support needs of
Mental Health clients over the age of 65 and their significant other(s).

Functional Centre: 7*5 30 78 10 COM Home Care – Addictions
Pertaining to clinical services provided, in clients' residences, to meet the acute and support needs of
Addictions clients and their significant other(s).Acute services are provided by hospitals only. This FC is
not to be used by community providers.
Reporting of service contacts in the home is permitted within Clinic/Program Addictions Treatment -
Substance Use (7*5 10 78 11).

7.6.9 Residential Services (7* 5 40)

The Residential Services functional centres are used to record the expenses and activity in residential
services for community mental health and addictions service recipients as defined below. The following
four functional centres apply to the **Supportive Housing** funding as described in section 7.1.1:

- 72 5 40 76 40 COM Residential Mental Health – Bricks and Mortar
- 72 5 40 76 50 COM Residential Mental Health – Rent Supplement Program
- 72 5 40 78 40 COM Residential Addictions – Bricks and Mortar
- 72 5 40 78 50 COM Residential Addictions – Substance Abuse - Rent Supplement Program

**No client/service recipient activity is reported in these functional centres. Service recipient statistics
and service recipient expenses** cannot be reported for the Supportive Housing functional centres.
For any staff receiving compensation in these SH functional centres, earned hours **must be reported**.

Functional Centre: 7* 5 40 76 40 COM Residential – Mental Health – Housing Bricks & Mortar

The functional centre pertaining to the ministry-managed funding for provincial and federal buildings provided for mental health services. An organization reporting in this functional centre receives designated operating funding for building maintenance, utilities, mortgages, property taxes and capital/replacement reserve funds for major repairs to a building etc. Expenses are not capitalized.   Total operating funding and expenses must be reported. An organization reporting in this functional centre must receive funding for the following programs:

> Federal/Provincial
> Ontario Non Profit Housing Program
> Section 95
> Ontario Community Housing Assistance Program (OCHAP)
> Community Sponsored Housing Program (CSHIP)
> Mental Health Homelessness Capital Program

This functional centre excludes the provision of support services to individuals residing in the building, excludes marketed services and excludes construction costs for building additions.

Functional Centre: 7* 5 40 76 50 COM Residential – Mental Health – Rent Supplement Program

The functional centre pertaining to ministry-managed funding under the rent supplement program to house clients in privately owned buildings through either head lease or referral agreements. An organization reporting in this functional centre must receive designated rent supplement funding from the following programs:

> Mental Health Homelessness Phase 1 and 2
> Service Enhancements Phase 1 and 2
> Mental Health Supportive Housing Program (750 and 500)

Total operating funding and expenses must be reported. This functional centre excludes the provision of support services to individuals residing in the residential facility and excludes marketed services.

Functional Centre: 7* 5 40 78 40 COM Res. Addictions – Housing Bricks & Mortar

The functional centre pertaining to the ministry-managed program for provincial and federal buildings provided for addiction treatment services. An organization reporting in this functional centre receives designated operating funding for building maintenance, utilities, mortgages, property taxes, and capital/replacement reserve funds major repairs to a building, etc. Expenses are not capitalized. An organization reporting in this functional centre must receive funding for the following programs:

> Federal/Provincial
> Ontario Non Profit Housing Program
> Section 95
> Ontario Community Housing Assistance Program (OCHAP)
> Community Sponsored Housing Program (CSHIP)

Total operating funding and expenses must be reported. This functional centre excludes the provision of support services to individuals residing in the building, excludes marketed services and excludes construction costs for building additions.

Functional Centre: 7* 5 40 78 50 COM Residential Addictions – Substance Abuse – Rent Supplement Program

The functional centre pertaining to ministry-managed funding under the rent supplement program to house substance abuse clients in privately owned buildings through either head lease or referral agreements. An organization reporting in this functional centre must receive designated rent supplement funding from the Problematic Substance Use Initiative. Total operating funding and expenses must be reported. This functional centre excludes the provision of support services to individuals residing in the residential facility and excludes marketed services.

Residential Services Functional Centres

H	**7* 5 40 76**	**COM RESIDENTIAL – MENTAL HEALTH**
MOHLTC	7* 5 40 76 10	COM Res. – Mental Health – Homes for Special Care
MOHLTC	7* 5 40 76 30	COM Res. – Mental Health – Support Within Housing
MOHLTC	7* 5 40 76 60	COM Res. – Mental Health – Short Term Crisis Support Beds
H	**7* 5 40 78**	**COM RESIDENTIAL – ADDICTIONS**
MOHLTC	7* 5 40 78 11	COM Res. – Addictions – Treatment Services – Substance Abuse
MOHLTC	7* 5 40 78 12	COM Res. – Addictions – Treatment Services – Problem Gambling
MOHLTC	7* 5 40 78 30	COM Res. – Addictions – Supportive Treatment
MOHLTC	7* 5 40 78 45	COM Res. – Addictions – Withdrawal Management Centres

Clients/service recipients receiving services in a residential services functional centre are living in a facility 24 hours per day.

Residential Client/Service Recipient Activity Statistics
The following service recipient activity accounts using service recipient code 45 must be reported.
- Resident Admissions S401 45 *0
- Resident Days S403 45 *0
- Resident Discharges S410 45 *0

The visit statistic is not used to report service activity provided to residents. Group client statistics are not reported. Service intensity and complexity may be reported using the Service Provider Interaction statistics S265* or S266 00*.
Refer to Section 7.7.4 Client/Service Recipient Activity Statistics.

Functional Centre: 7* 5 40 76 10 COM Residential – Mental Health – Homes for Special Care
The functional centre pertaining to the provision of long term residential care to individuals discharged from psychiatric hospitals and facilities for the developmentally disabled. .The program provides 24-hour supervision and assistance with activities of daily living.

Functional Centre: 7* 5 40 76 30 COM Residential – Mental Health – Support Within Housing

Report ONLY if your organization provides the residential housing units with dedicated staff.
The functional centre pertaining to counselling and support services provided by **dedicated** housing support workers to individuals with serious mental illness that are **residents of supportive housing units provided by the organization**. These individuals require varying levels of support and include the following:
- Up to 24 hours support to residents and their significant others to ensure a stable housing environment
- Assistance with activities of daily living, support services and crisis avoidance
- Individualized support and planning provided to residents
- Facilitate resident group support, conflict resolution and resident input to their housing environment.
- Matching individuals to appropriate housing

When services such as meals and group sessions are provided to clients who were previously tenants, this activity would be reported as attendance days with the mental health client SR code 25 (S483 25*). The

service must be documented and service recipient is registered. Only one attendance day per client per day is reported.

When services are provided to individuals that have never been residents and whose encounter is not recorded in the registration or information system of the organization, not uniquely identified service recipient interactions with SR code 65 (S452 65 00) would be reported.

Services provided to non-residential clients would only be reported when the volume is significant or material.

Functional Centre: 7* 5 40 76 60 COM Residential–Mental Health–Short Term Crisis Support Beds

The functional centre pertaining to provision of time-limited emergency housing with high-intensity care for individuals with serious mental illness. .This includes services such as assessment, monitoring, care/treatment, symptom stabilization, assistance with securing access to case management and long-term housing services.

If services are provided to registered clients **without an admission**, the client/service recipient activity is reported as an **attendance day** using **SR code 25**. **Only one attendance day per service recipient per day is reported.** This standard applies regardless as to the number of service providers and the length of the services provided.

Service intensity and complexity may be reported using the Service Provider Interaction statistics S265* and S266 00* using **SR code 25.**

Functional Centre: 7* 5 40 78 11 COM Residential – Addictions – Treatment Services – Substance Abuse:

Residential addiction treatment facilities provide intensive time-limited treatment in structured, substance-free, in-house environment. Individuals accessing these services are most likely to be those with more complex and/or chronic substance use. Residential treatment programs provide daily programming that supports participants to examine and work on issues related to their substance use. Treatment includes counselling/therapy, as well as psycho-social education and life-skills training. In addition to the scheduled program activities, service recipients have 24-hour on-site access to support and the residential treatment. Some programs may also provide medical, nursing or psychiatric support.

When services are provided to registered clients pre and post admission, the client/service recipient activity is reported as an attendance day for individual or group services using SR code 25 (S48325*). Only one attendance day per service recipient per day is reported.

Services provided to non-residential clients would only be reported when the volume is significant or material.

Functional Centre: 7* 5 40 78 12 COM Residential – Addictions – Treatment Services – Problem Gambling:

Includes a structured, scheduled program of treatment and/or rehabilitation activities provided while the client resides in-house, to assist clients to develop and practise the skills to manage gambling and related problems. In addition to the scheduled program activities, clients have 24 hour access to support and the residential treatment milieu.

When services are provided to registered clients pre and post admission, the client/service recipient activity is reported as an attendance day for individual or group services using SR code 25 (S48325*). Only one attendance day per service recipient per day is reported.

Services provided to non-residential clients would only be reported when the volume is significant or material.

Functional Centre: 7* 5 40 78 30 COM Residential – Addictions – Supportive Treatment
Supportive residential programs provide safe, substance-free accommodation with low to moderate intensity of services and a level of support appropriate for longer-term treatment of problematic substance use. Suitable for individuals who do not require intensive residential treatment, but who need a safe, supportive environment, away from their usual living situation, to deal with their substance use.
Supportive residential services may also meet the needs of individuals who require additional stabilization and support to integrate into the community.
Support is generally provided through a combination of peer mentoring, group work, education, life-skills training and may also include individual counselling that will help the participant to integrate successfully into the community.

When services are provided to registered clients pre and post admission, the client/service recipient activity is reported as an attendance day for individual or group services using SR code 25 (S48325*). Only one attendance day per service recipient per day is reported.
Services provided to non-residential clients would only be reported when the volume is significant or material.

Functional Centre: 7* 5 40 78 45 COM Residential – Addictions – Withdrawal Management Centres
Services provided in a Withdrawal Management (detox) Centre is the assistance with voluntary withdrawal from alcohol and/or other drugs to individuals who are under the influence of these substances and/or in withdrawal or otherwise in crisis directly related to these substances. Services may be provided with or without the aid of drug therapy and/or other medical interventions. Additional support such as discharge planning and early recovery education is provided.
Services are provided by staff that is not medically trained but can safely monitor client symptoms. The intensity/severity of symptoms can be managed, as required, with medical consultation being provided by a physician, after hours clinic, health centre, or hospital emergency department.
Routine medical consultation and sufficient staff resources are available to consider management of the following medication situations:
- Medications for medical conditions
- Medications for diagnosed psychiatric conditions
- Pain medications for acute injuries or recent surgery
- Clients on methadone
- Clients being tapered from benzodiazepines or narcotics

When services are provided to registered clients pre and post admission, the client/service recipient activity is reported as an attendance day for individual or group services using SR code 25 (S48325*). Only one attendance day per service recipient per day is reported.
Services provided to non-residential clients would only be reported when the volume is significant or material.

Services requiring medically trained staff (Level III) are reported by Hospitals only using the Addictions Inpatient Short Term Residential functional centre 7* 2764525.

7.6.10 Health Promotion and Education (7* 5 50)

If dedicated staff provides activities of education sessions, designed to inform the community of CMH&A services and general health issues, this functional centre is used to record the expenses and activities.
If there are no dedicated staff for community health promotion and education services and/or no specific funding for the services, report this activity in the functional centre where staff compensation related to this service is reported.

Health Promotion and Education Functional Centres

H	**7* 5 50**	**COM HEALTH PROMOTION AND EDUCATION**
H	**7* 5 50 76**	**COM HEALTH PROM/EDUC. – MENTAL HEALTH**
MOHLTC	7* 5 50 76 10	COM Health Promotion/Education MH – Awareness
MOHLTC	7* 5 50 76 30	COM Health Promotion/Education MH – Women
MOHLTC	7* 5 50 76 40	COM Health Promotion/Education MH–Community Development
H	**7* 5 50 78**	**COM HEALTH PROM/EDUC. – ADDICTIONS**
MOHLTC	7* 5 50 78 10	COM Health Prom/Educ. Addictions – Drug Awareness
MOHLTC	7* 5 50 78 20	COM Health Prom/Educ. Addictions – Problem Gambling Awareness
MOHLTC	7* 5 50 78 40	COM Health Prom/Educ. Addictions– Community Development – Substance Abuse

Health Promotion and Education Service Recipient Activity Statistics
Group activity is the service recipient statistic reported for Health Promotion and Education. Number of group sessions and group participant registered and non-registered client attendances are reported. Service intensity and complexity may be reported using the Service Provider Group Interaction statistics 266 00*.
Refer to Section 7.7.4 Client/Service Recipient Activity Statistics.

Functional Centre: 7* 5 50 76 10 COM Health Prom/Educ. MH Awareness
The Functional Centre pertaining to promoting health, and educating the community, including the public, professionals, and other sectors which impact on the health of individuals and populations towards maintaining/improving health statistics related to mental health.

Functional Centre: 7* 5 50 76 30 COM Health Prom/Educ. MH – Women
Pertaining to promoting women's mental health and educating the community, including the public, professionals and other sectors to these issues.

Functional Centre: 7* 5 50 76 40 COM Health Prom/Educ. MH – Community Development
The functional centre pertaining to the provision of guidance and assistance to a community in identifying its mental health issues and in developing its capacity to respond to those issues. **Report ONLY if your organization is specifically funded to provide this service.**
    For example, organizations that are funded to provide supports and services to First Nations communities.

Functional Centre: 7* 5 50 78 10 COM Health Prom/Educ. Addictions – Drug Awareness
The Functional Centre pertaining to promoting health, and educating the community, including the public, professionals, and other sectors which impact on the health of individuals and populations towards maintaining/improving health statistics related to drug awareness.

Functional Centre: 7* 5 50 78 20 COM Health Prom/Educ. Addictions – Problem Gambling Awareness
The Functional Centre pertaining to promoting health, and educating the community, including the public, professionals, and other sectors which impact on the health of individuals and populations towards maintaining/improving health statistics related to problem gambling awareness.

Functional Centre: 7* 5 50 78 40 COM Health Prom/Educ. Addictions – Community Development – Substance Abuse
The functional centre pertaining to the provision of guidance and assistance to a community in identifying its substance abuse issues and in developing its capacity to respond to those issues. **Report ONLY if your organization is specifically funded to provide this service.**

7.6.11 Consumer Survivor/Family Initiatives (7* 5 51)

Consumer Survivor/Family Initiatives Functional Centres Definitions:

H	7* 5 51	COM CONSUMER SURVIVOR/FAMILY INITIATIVES
MOHLTC	7* 5 51 76 11	COM Consumer Survivor Initiatives – Peer/Self Help
MOHLTC	7* 5 51 76 12	COM Consumer Survivor Initiatives – Alternative Businesses
MOHLTC	7* 5 51 76 20	COM Consumer Survivor Initiatives - Family Initiatives

Consumer Survivor/Family Initiatives Client/Service Recipient Activity Statistics

Depending on the service model of care, the attendance day statistic would be the appropriate main client activity to report. Primary service recipient activities are provided face-to-face, or by videoconference, on an **individual and/or group basis** to a service recipient and /or significant other(s) by facility staff. Visits and group statistics would not be reported when attendance days are reported.

Only one attendance day or visit per service recipient per day per FC is reported. This standard applies regardless as to the number of service providers and the length of the services provided.
Service intensity and complexity may be reported using the Service Provider Interaction statistics S265* and S266 00*.
Services provided to non-registered clients are reported as not uniquely identified service recipient interactions.
Refer to Section 7.7.4 Client/Service Recipient Activity Statistics

Functional Centre: 7* 5 51 76 11 COM Consumer Survivor Initiatives – Peer/Self Help
The functional centre pertaining to provision of a range of consumer directed and consumer driven initiatives including self-help initiatives, peer support, drop-in centres and public and provider education about self-help.

Functional Centre: 7* 5 51 76 12 COM Consumer Survivor Initiatives – Alternative Businesses
The functional centre pertaining to provision of consumer operated businesses that offer full/part time employment at market rate or higher. They offer a combination of job development, job placement and supported education within the self-help context. They may also offer self-employment opportunities for consumers to earn income through independent contract work. Support and accommodation are provided on site to consumer employees.

Functional Centre: 7* 5 51 76 20 COM Consumer Survivor Initiatives - Family Initiatives
The functional centre pertaining to family groups participating in planning and evaluation of care delivery as well as provision of services such as self-help, peer support, education, advocacy, etc.

7.6.12 Information and Referral Services (7* 5 70)

Information and Referral Services Functional Centres

H	**7* 5 70**	**COM INFORMATION AND REFERRAL SERVICE**
MOHLTC	7* 5 70 10	COM Information and Referral Service – General
MOHLTC	7* 5 70 76	COM Information and Referral Service-Provincial – Mental Health
H	**7* 5 70 78**	**COM INFORMATION AND REFERRAL SERVICE – PROVINCIAL – ADDICTIONS**
MOHLTC	7* 5 70 78 11	COM Information and Referral Service – Provincial – Substance Abuse
MOHLTC	7* 5 70 78 12	COM Information and Referral - Provincial – Problem Gambling

The three Provincial Information and Referral Service functional centres are applicable only to the CMH&A provincial organizations offering information and referral services.

Information and Referral Services Client/Service Recipient Activity Statistics

The client activity reported is not uniquely identified service recipient interactions.
As services are provided to not uniquely identified service recipients (SR=65), the only statistical account that can be reported is Not Uniquely Identified Service Recipient Interactions, S452 65 00. Non Face to Face visits, S451 and S448, cannot be reported. Service Provider Interactions for Not Uniquely Identified Service Recipient CANNOT be reported.
Refer to Section 7.7.4 for more details.

Functional Centre: 7* 5 70 10 Information and Referral Services - General
The Formal Information and Referral functional centre is used to record the expenses and activity of Information and Referral services that take place over the telephone or when the individual enquires in person and no demographic data is recorded. This does not include clients who are assessed and referred or admitted clients who may be referred to other community services in the course of their service plan.

Functional Centre: 7* 5 70 76 COM Information and Referral Service–Provincial - Mental Health
Pertaining to the activity of provincial Information and Referral services for mental health services that take place over the telephone or when the individual inquires in person and some demographic data may be recorded. This does not include clients who are assessed and referred or admitted clients who may be referred to other community services in the course of their service plan.

Functional Centre: 7* 5 70 78 11 COM Information and Referral Service–Provincial-Substance Abuse
Pertaining to the activity of provincial Information and Referral services for substance abuse services that take place over the telephone or when the individual inquires in person and some demographic data may be recorded. This does not include clients who are assessed and referred or admitted clients who may be referred to other community services in the course of their service plan.

Functional Centre: 7* 5 70 78 12 COM Information and Referral Service–Provincial-Problem Gambling
Pertaining to the activity of provincial Information and Referral services for problem gambling services that take place over the telephone or when the individual inquires in person and some demographic data may be recorded. This does not include clients who are assessed and referred or admitted clients who may be referred to other community services in the course of their service plan.

7.6.13 Provincial&Regional Health System Development (7* 5 75)

This framework may apply to some CMH&A provincial organizations. Provincial organizations are organizations with ministry managed program funding only.
May also apply to Health Link initiatives at the regional level that fit the description of this functional centre.

Functional Centre: 7*5 75 Provincial &Regional Health System Development
Pertaining to the development of provincial perspectives towards healthcare system development including policies for health system infrastructure policies, strategic planning, capacity building, and knowledge transfer with the Ministry of Health and Long-Term Care, Local Health Integration Networks and individual organizations.
Client/service recipient activity statistics are not applicable as direct service is not provided to clients.

7.7   CMH&A Secondary Accounts – Statistical

All statistical account numbers are denoted with an 'S' before the account numbers. There are 7 broad groups of statistical accounts applicable to the CMH&A sector, as follows:
>   S 2* Staff Activity
>   S 3* Earned Hours
>   S 4* Service Recipient Activity
>   S 6* Personnel Profile
>   S 7* Functional Centre Profile
>   S 8* Health Service Organization Profile
>   S 9* Specialty and Priority Program Profile

These broad groups of accounts are used to report details about volunteers, staff, clients/service recipients and organization details. The commonly used statistical accounts are listed in Chapter 7 Appendix C. The complete list of OHRS statistical accounts is available in OHRS Appendix C, the Full Statistical List of Accounts.

For all functional centres, earned hours statistics must be reported to match compensation expenses. The exception to this rule may be Consumer/ Survivor/ Family Initiatives functional centre, 7*5 51 76 **, when there are no paid staff.

Statistical reporting is unique for each direct service functional centre, 7*5. This section highlights the various statistical accounts, and the definitions, applicable to CMH&A reporting.
As described in section 7.6, CMH&A functional centres use the multi-discipline team approach for reporting and this includes statistical accounts. Statistics reported for all team members in a functional centre include staff activity (S2*), earned hours (S3*), service recipient activity (S4*) and head count (S6*).

7.7.1 Staff Activity Statistics, S2*

S239 00 00 Volunteer Hours of Service

Definition: The number of hours spent by volunteers performing activities without compensation.

If a CMH&A organization wishes to track the number of hours that volunteers provide service, this account may be reported in the Volunteer Services functional centre, 7*1 40. If a volunteer services functional centre is not used the account may be reported in Administrative Services, 7*1 10. Volunteer hours for specific services may be reported directly in the individual Community and Social Service 7*5 functional centre at the organization's discretion. Organizations reporting under this option must ensure that the volunteer hours in the 7*5 functional centre are not included for reporting in 7*1 10 or FC 7*1 40 functional centre.

S265 ** ** Service Provider Interactions with Time Intervals

A service provider interaction is reported each time service recipient activity (S4* series) is provided. The service recipient and/or significant others must be present during the interaction and the service provided must be longer than 5 minutes and documented.
If a service provider serves the SR multiple times, report each service provider interaction.
If a multi-disciplinary team provides service to a SR in the same FC, report a service provider interaction for each member of the team who provided the service.
Service provider interactions are only provided by UPP/NP/MED staff.
Each interaction may be reported according to the length of time a service provider provided direct service to the service recipient.

 Note: The term "present" does not only refer to the SR who is present during the face to face interaction; it also includes interactions via telephone or emails/ chats/videoconferencing. The service must be provided longer than five minutes and documented.

 ** 4 & 5 digit represents SR (25, 45, 65)
 ** 6 & 7 digit represents time intervals:
 00 – Time interval not reported
 01 – More than 5 minutes to 30 minutes
 02– 31 minutes to 1 hour
 03– More than 1 hour to 2 hours
 04– More than 2 hours to 5 hours
 05 – More than 5 hours

The reporting of service provider interactions with time intervals provides information regarding the service provider activity, the service intensity and complexity. Staff may report how many times they provided care to the service recipient detailed by how much time was spent with the SR for each contact.

 Note:
 - Service Provider Interactions are not reported for contracted – out services
 - Service Provider Interactions CANNOT be reported when service is provided to not uniquely identified service recipients.

S266 00 ** Service Provider Group Interactions with Time Intervals

A service provider **group** interaction is reported each time service activity is provided to the participants during an organized or structured group session. Activity must be longer than 5 minutes and documented.
If a multi-disciplinary team provides service in a group session in the same FC, report a service provider group interaction for each member of the team who provided the service.
Each group interaction may be reported according to the length of time a service provider provided service to the group participants.

 ** 6 & 7 digit represents time intervals:
 00 – Time interval not reported

01 – More than 5 minutes to 30 minutes
02 – 31 minutes to 1 hour
03 – More than 1 hour to 2 hours
04 – More than 2 hours to 5 hours
05 – More than 5 hours

Service provider interactions for group sessions are reported using a separate statistical account because the staff resources provided for individual and group services is different and significant volume of services are providing in group sessions.

7.7.2 Compensation Statistics – Earned Hours S3*

Section 7.9 has a table summarizing all accounts (financial and statistical) related to employees. The table lists the secondary account type, account numbers, account names, codes to use for the '**' in account numbers and the reference in OHRS documentation.

Earned Hours (Paid Hours) = Worked Hours + Benefit Hours + Purchased Service Hours

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Reporting of earned hours is required in all functional centres reporting earned compensation. Note that hours are not reported for benefit contribution (F 3 ** 40).

Worked Hours (S 3 ** 10 00)
Worked hours are those hours when staff is present and available to carry out the service mandate of the functional centre (includes regular, overtime, worked statutory holidays, call-backs and coffee breaks).
Rationale: Service is only delivered during worked hours. Benefit costs are related to non-productive time. Worked hours linked to client and staff activity can provide a useful measure of resource requirements based on client volumes.

Benefit Hours (S 3 ** 30 00)
Benefit hours are those hours when staff is paid but not available for service. These include hours of entitlement to paid absence, which accrued to the credit of the employee; such as: vacation, statutory holiday, paid lunch breaks, sick time, compassionate leave, and formal education.

Purchased Service Hours (S 3 ** 90 00)
Purchased Service hours are those hours when individuals/agencies who are hired by the facility to perform tasks normally provided by the health service organization's staff are present and carry out the mandate of the functional centre. **NOTE** that no benefit hours are reported for purchased service staff.

External Recovery of Earned hours (S3 ** 02 00)
These accounts are to be used to report the external recovery of earned hours for employees for which the external recovery of compensation (F12022) is reported.
The number of hours reimbursed would be reported as a **negative** value and the recovery of compensation and earned hours are reported in the same functional centre.
The statistic would be used for shared service arrangements and when the salary recovery is significant or material. Organizations may report these accounts at their discretion, based on materiality**.**

Example: CEO is responsible for 2 separate organizations and is paid by Organization A. Org. A bills Org. B for half of the compensation expenses. CEO's annual salary is $100,000 with 1950 earned hours.

Entry at year end to record the recovery of compensation:
Dr. 12400 (accounts receivable Org B) $50,000
Cr. FC 72110 F 12022 $50,000

Entry in statistical ledger for earned hours:
Dr. FC 72110 S3101000   1762.50
Dr. FC 72110 S3103000   187.50
Cr. FC 72110 S3100200   975.00

Accounts for Earned Hours Statistics

H	**310**	**Earned Hours – Management and Operational Support (MOS)**
MOHLTC	3 10 02 00	External Recovery of Earned Hours - MOS
MOHLTC	3 10 10 00	Earned Hours - MOS Worked Hours
MOHLTC	3 10 30 00	Earned Hours - MOS Benefit Hours
MOHLTC	3 10 90 00	Earned Hours – MOS Purchased Service Hours
H	**350**	**Earned Hours – Unit Producing Personnel (UPP)**
MOHLTC	3 50 02 00	External Recovery of Earned Hours - UPP
MOHLTC	3 50 10 00	Earned Hours - UPP Worked Hours
MOHLTC	3 50 30 00	Earned Hours - UPP Benefit Hours
MOHLTC	3 50 90 00	Earned Hours – UPP Purchased Service Hours
H	**380**	**Earned Hours – Nurse Practitioners (NP)**
MOHLTC	3 80 02 00	External Recovery of Earned Hours - NP
MOHLTC	3 80 10 00	Earned Hours – NP Worked Hours
MOHLTC	3 80 30 00	Earned Hours - NP Benefit Hours
MOHLTC	3 80 90 00	Earned Hours – NP Purchased Service Hours
H	**390**	**Earned Hours – Medical Personnel (MED)**
MOHLTC	3 90 02 00	External Recovery of Earned Hours - MED
MOHLTC	3 90 10 00	Earned Hours – MED Worked Hours
MOHLTC	3 90 30 00	Earned Hours – MED Benefit Hours
MOHLTC	3 90 90 00	Earned Hours - MED Purchased Service Hours

Business Rules Related to Compensation Statistics

- Earned hours categories (S3 ** **) must match earned compensation categories (F3 ** **).

  Rationale: This is required to generate an accurate cost per earned hour.

- An overtime/worked statutory holiday hour is counted as one hour for each hour worked regardless of the rate of pay.

  Rationale: An hour of overtime/worked statutory generates an hour of workload. When workload is linked to actual hours to measure productivity the value would be low if an hour and half of worked hours was reported when staff is paid at this rate.

- Stand-by or On-Call hours are not included in worked hours (S3 ** 10 00) as this is considered a premium and should be recorded as compensation costs (F3**10) only.

  Rationale: Stand-by and On-call hours are not reported as they are neither worked or benefit hours and if linked to hours would distort the average cost per earned hour. These hours are not used in the calculation of FTEs.

- Call-back hours worked are reported as one hour for each hour worked regardless of the rate of pay. Call-back hours-worked should be recorded as S 3** 10 00 worked. Only the portion of hours worked is recorded. For example, if an employee worked 1 hour (due to call-back) but has a minimum of call-back of 5 hours at $10/hour, record the 1 hour worked as overtime hours and the compensation costs will reflect the $50 as recorded in F 3 ** 10.

  Rationale: Call-back hours are reported as actual hours worked to avoid distortion of productivity and to demonstrate the true cost of service.
  Refer to OHRS Chapter 2: Account Structure for more details.

7.7.3 CMH&A Client/Service Recipient Categories and Age Categories

CMH&A organizations must report client statistics by service recipient categories and some statistics also require age category. Statistical reporting is unique for each functional centre providing direct client services. This section highlights the various statistical accounts available for reporting and their definitions.

7.7.3.1   Service Recipient Categories

A service recipient (SR) is the consumer of service activities of one or more functional centres of the health service organization. Service recipients include individuals (e.g. inpatients, residents, clients) and their 'significant others'.

Note that healthcare providers in an organization may provide advice or consultation to other healthcare providers, housing staff, lawyers, police, court staff, etc. regarding the types of mental health or addictions services available. In these situations, the other healthcare providers, housing staff, lawyers, police, court staff, etc. **are not service recipients**. They are neither 'uniquely identified service recipients' nor 'not uniquely identified service recipients' so **client activity statistics are not reported for this activity**. These individuals would only be service recipients if they receive services for personal mental health or addictions issues.

Significant others are individuals who are acting on behalf of, or, in the interest of inpatients, residents or clients. "Significant others" can be a parent, spouse/partner, child, and legal guardian or substitute decision maker. All 'significant other' client activity must be reported by service recipient category. Note that the following are **not** considered significant others: members of the courts, police, or health service providers.

Service recipient codes are used in the 4th and 5th digits of statistical account numbers when reporting statistics. For the CMH&A sector there are only 6 categories of service recipient that can be used to report activity statistics. The 6 possible categories are as follows**:**

Service Recipient Code	Service Recipient Category
25	Client/Outpatient – Mental Health & Addictions
26	Client/Outpatient – Forensic Mental Health
30	Referred- In – with Recovery (Clients from Other Organizations)
45	Residential – Mental Health & Addictions
65	MH & Addictions Service Recipient Not Uniquely Identified
99	Client Not Yet Categorized (as being CMH&A)

Service Recipient Category Definitions:

25 Client/Outpatient - Mental Health and Addictions
This category is used for Mental Health and Addictions clients who are registered with any Community Mental Health and Addiction functional centre.
> **Examples:**
> - Face to face visits from mental health clients in 72 5 09 76 Case Management – Mental Health functional centre
> - Addictions clients registered in 72 5 20 78 Day/Evening Addictions Treatment functional centre

SR 25 can be reported in a residential functional centre only when services are provided to registered clients pre and post admission. The client/service recipient activity is reported as an attendance day for individual or group services using SR code 25 (S483 25*).

26 Client/ Outpatient - Forensic Mental Health
This category is used for clients that are subject to a Court or Ontario Review Board order made under the authority of the Criminal Code of Canada **section 672**. Part XX.1. Such individuals will have active Court orders or ORB dispositions made under **section 672.** Persons who have no such order, or had one in the past but are not currently subject to a Court order or ORB disposition are not forensic clients.
This SR code **must** be used **only** for clients subject to orders or dispositions under **Section 672**.

30 Referred-In - with Recovery
This category is used when activity is performed for another organization that provides payment for the service.
> **Example:**
> - Organization A contracts out case management services for their clients to organization B. Organization B reports client activity account accounts using 30 as the service recipient category.

45 Residential - Mental Health and Addictions
This category is used for Mental Health and Addictions clients who are registered to a residential service function or are residing in residential supportive housing units. A resident lives in a facility while receiving mental health or addictions services.
> **Example:**
> - Resident days for clients residing in a withdrawal management centre and reported in Residential Addiction-Withdrawal Management Centre functional centre 72 5 40 78 45
> - Visits for case management/supportive counselling services provided to clients residing in supportive housing units

65 Mental Health and Addictions Service Recipient Not Uniquely Identified
This category is used for an individual who receives mental health and/or addictions service(s) from a health service organization when not currently registered as an inpatient, resident, or client; whose encounter is not recorded in the registration or information system of the organization and who has no unique identifier assigned. Examples include individuals calling hot lines for counselling services, information and referral services, individuals attending drop-in centres and participants attending a general forum on smoking cessation that is aimed at educating the community as a whole.
Note: Not uniquely identified clients are <u>not</u> reported in account, S455 ** ** Individuals Served by FC, nor in S855 ** 76 Individuals Served by Organization-CMH&A. Refer to the definitions of these accounts in sections 7.7.4 and 7.7.6 below.

Examples:
- To report non face to face visits where client anonymity is desired or in Information & Referral functional centres (7* 5 70 **) where a client file is not maintained use the account Not Uniquely Identified Service Recipient Interactions (S452 65 00). Note the service recipient code is 65 for the CMH&A sector.
- To report number of Not Uniquely Identified Service Recipient Interactions (S452 65 00) in Consumer Survivor functional centres (FC 7*5 51 76 **) where clients are not registered
- To report group session clients where they are not registered (report in Group Participants, Non-Registered Clients S491 65 10).
- Individuals served by outreach teams.

99 Client Not yet categorized
This category is used until eligibility for admission to a service has been determined.

7.7.3.2   Age Categories

Statistics must be reported in one of the following four age categories. Age is always recorded in the 6th digit of an account, if required. The age is reported as the age of the client on the date the service is provided. The age ranges for each category are as follows:

S*** ** **2*** Elderly	over 65 years
S*** ** **4*** Adult	18 – 65 years
S*** ** **6*** Pediatric	17 years and under
S*** ** **9*** Age Not Known	Client age data unavailable (Used in selected accounts only)

Example:
Scenario: 17-year-old Jamie has a face-to-face encounter with an eating disorder counsellor on November 1st. Jamie turns 18 on November 15th and subsequently has another face-to-face encounter with her eating disorder counsellor on November 16th.

Reporting:
Jamie's November 1st visit reported in statistical account: 450 25 60 – Visit - Face-to-Face – Pediatric
Jamie's November 16th visit reported in statistical account: 450 25 40 – Visit - Face-to-Face – Adult

Note that age categories defined above are consistent for OHRS reporting across all healthcare sectors. **The intent of this age category definition is not to determine or restrict the age criteria for admission to any community mental health or addictions service.**

7.7.4   Client/Service Recipient Activity Statistics, S4*& Client Profile Statistics, S5*

This section has the most commonly used statistical accounts and their definitions required for reporting service recipient activity in CMH&A functional centres. Section 7.7.9 has examples of reporting Client/Service Recipient Activity Statistic.

S401 45 *0 Resident Admissions (to the Functional Centre)

An individual is counted each time they are admitted to a bed in a CMH&A **7*5 40* residential service functional centre**. Age category breakdown and service recipient category are required. The service recipient (SR) category is 45 (as noted in the 4th and 5th digits of the account number above).

Note: S401 45 *0 Resident Admissions must be reported for all residential services functional centres, 7* 5 40 ** **, except the Supportive Housing functional centres (refer to section 7.6.8 for the list of Supportive Housing functional centres).   That is, if your organization is responsible for a residential treatment facility where clients reside for a period of time to receive treatment, this statistic must be reported each time a client arrives at your facility.

There is an optional edit rule for the trial balance submission to ensure this statistic is reported. It is possible that for a reporting period, such as the Q2 trial balance submission, that there are no new admissions to report which is the reason for the trial balance edit rule being optional.   However, if any new admissions occur within a reporting period this statistic must be reported.

S 403 45 *0 Resident Days

The number of calendar days that a community mental health and addictions residential care client (service recipient code=45) is served in a **7*5 40* residential service functional centre**. The day of admission is counted and the day of discharge is not counted. When the client is admitted and discharged on the same day, one resident day is counted. Age category breakdown and service recipient category are required. The service recipient (SR) category=45 (as noted in the 4th and 5th digits of the account number above).

Note: S403 45 *0 Resident Days, must be reported for all residential services functional centres

7* 5 40 ** **, except the Supportive Housing functional centres (refer to section 7.6.8 for the list of Supportive Housing functional centres). There is a mandatory edit rule for trial balance submission process to ensure this statistic is reported.

S406 99 10 Individuals Currently Waiting for Assessment

The number of individuals referred to the organization and currently **waiting for screening to determine service eligibility. Request for the service has been received but no service decision has been made.** This reflects the number on the waiting list on the last day of reporting period. This is a snapshot at a specific point in time as at September 30 (Q2), December 31 (Q3), March 31 (Year End). It is not a cumulative number at Year End.

S406 ** 20 Individuals Currently Waiting for Service Initiation

The number of individuals **waiting for service** from a specific functional centre. These individuals are eligible for service but have not yet had their first service and thus are still waiting for service. This statistic is recorded in the client/service functional centre. This reflects the number on the waiting list on the last day of reporting period. Service Recipient Category required. This is a snapshot at a specific point in time as at September 30 (Q2), December 31 (Q3), March 31 (Year End). It is not a cumulative number at Year End.
The S406**20 does not include individuals who are waiting, when the service is available to the service recipient but the **individual requests to delay** initiation of service.

S407 99 10 Days Waited for Assessment

The number of days a client waited from the date of application/referral to the assessment complete date by the organization. This statistic is a cumulative figure and can only be recorded after the initial assessment for the client has been completed. This statistic is used to produce the average wait time for client assessments (S4079910 divided by S489** *0). **If the client is not accepted for service, no days waited would be included.**

S407 ** 20 Days Waited for Service Initiation

The number of days waited from the accepted for service date to service initiation date (date of actual "first" service). These days are reported after the service has started and the client is no longer waiting. This statistic is recorded from the date that the client is deemed eligible for service and not from the date the service is arranged. This statistic is a cumulative figure number, year-to-date value and is recorded in the service delivery functional centre. Service Recipient Category required.

The S407**20 does not include days waited when the service is available to the service recipient but the client requests to delay initiation of service.

S410 45 *0 Resident Discharges (from the Functional Centre)

The official departure of live residents from the health service organization is recorded. Individuals are counted each time clients are discharged from the CMH&A **7*5 40* Residential Services functional centre**. Age category breakdown and service recipient category are required.   The service recipient (SR) category is 45 (as noted in the 4th and 5th digits of the account number above).

Note: S410 45 *0, Resident Discharges, must be reported for all residential services functional centres 7* 5 40 ** **, except the Supportive Housing functional centres (refer to section 7.6.8 for the list of Supportive Housing functional centres). There is an edit rule for trial balance submission process to ensure this statistic is reported. That is, if your organization is responsible for a residential treatment facility where clients reside for a period of time to receive treatment, this statistic must be reported in the residential services functional centre each time a client is discharged from the residential services functional centre.

S447 **Visit – Face to Face – MD/PA/NP Only**

A MD/PA/NP Only Visit occurs when a service recipient is treated in a 7 *3* or a 7 *5* functional centre and the only service care provider is a physician (MD); or a physician assistant (PA) or nurse practitioner (NP) providing service in place of a physician. There are no unit producing personnel (UPP) in the functional centre. There must be documentation of the interaction in the patient record, the record must be owned by the facility, not the physician, and the facility must assume the responsibility for the care of the patient. Report the MD/PA/NP Only visit (S 447*) and do not report an In House visit (S 450*), UPP Worked Hours (S 350*), or UPP Worked Compensation (F 350*) within the same functional centre.

S448 **Visit –Non Face to Face, Contracted Out**

A visit is recorded when a uniquely identified service recipient (SR) and/or significant other(s) in attendance receives service on an individual basis from third party service providers and specifically billed for by mean other than by face-to-face. These occasions take the place of a face to face visit. Examples may include visits via telephone, email or other forms of electronic communication.

The service is documented according to the health care organization's policy and is provided for longer than five minutes.

If a service recipient receives service more than once on the same calendar day in the same functional centre only one visit is reported.

Excludes face-to-face interactions with service recipients who are not uniquely identified (SR code 65).

Notes:

1. Other communication includes texting and chatting, provided the organization has the appropriate privacy policies in place to allow these forms of communication to take the place of a face to face visit. If the third party organization does not have these policies then this activity cannot be reported as a Visit – Non Face to Face Contracted Out.

S449** **Visit – Face to Face, Contracted Out

A visit is recorded when a uniquely identified service recipient (SR) and/or significant other(s) in attendance receives service on an individual basis from third party service providers and specifically billed for as face-to-face or by videoconferencing.

The service is documented according to the health care organization's policy and is provided for longer than five minutes.

A visit is each occasion when a service recipient is provided service in a functional centre (FC) regardless of the number of service providers present and the length of service. **When a service recipient is present to receive service more than once on the same calendar day in the same FC only one visit is reported**.

Excludes face-to-face interactions with service recipients who are not uniquely identified (service recipient code 65).

This account cannot be used if service is provided by a Physician only.

S450 ** *0 Visit – Face to Face, In-House

A visit is recorded when a uniquely identified service recipient (SR) is present to receive service from an organization's employees as face-to-face or by videoconferencing on an **individual basis.** This includes service to the service recipient and/or significant other(s) in attendance on behalf of the service recipient.

The service is documented according to the health care organization's policy and is provided for longer than five minutes.

A visit is recorded when a service recipient is provided service in a functional centre (FC) regardless of the number of service providers present and the length of service. When a service recipient is present to receive service more than once on the same calendar day in the same FC only one visit is reported.

Excludes face-to-face interactions with service recipients who are not uniquely identified (service recipient code 65).

This account cannot be used if service is provided by a Physician only.

S451 ** *0 Visit Non Face to Face, In-House

A visit is recorded when a uniquely identified service recipient (SR) and/or significant other in attendance receives service on an individual basis from the organization's employees by mean other than by face-to-face. These occasions take the place of a face to face visit. Examples may include visits via telephone, email or other forms of electronic communication.

The service is documented according to the health care organization's policy and is provided for longer than five minutes.

If a service recipient receives service more than once on the same calendar day in the same functional centre only one visit is reported.

Notes:

1. Other communication includes texting and chatting, provided the organization has the appropriate privacy policies in place to allow these forms of communication to take the place of a face to face visit. If your organization does not have these policies then this activity cannot be reported as a Visit – Non Face to Face.

S452 65 00 Not Uniquely Identified Service Recipient Interactions

The number of interactions face to face, or non - face to face with a service recipient/client or significant other who is not uniquely identified. This statistic is used when a health record or unique identifier has not been generated and/or there is no documentation according to the health care organization's policy. Only service recipient codes 60 and 65 can be used with this account. Examples of functional centres where this account can be used are Education (7* 8), Health Promotion and Education (7* 5 50) and Information & Referral (7* 5 70).

Notes:

1. For PSC=323, only service recipient code 65 can be used to report not uniquely identified clients.
2. Non-registered clients <u>are not reported</u> in S455 ** **, Individuals served by FC, or in S855 ** 76, Individuals served by Organization.

S454 ** *0 Hours of Care In-House

The number of hours of care or service provided by in-house service providers of the CMH&A agency. Reporting this statistic is limited to specific functional centres where the provider visit duration might extend over 24 hours. Service Recipient code and age category code are required. The CMH&A functional centres accepting this account are:
- 725107696 - Psychogeriatric (that provide respite services ONLY)
- 725107820 - Addictions Withdrawal Management

S455 ** *0 Individuals Served by Functional centre

This statistical account is a year-to-date count of the number of individuals served by the <u>functional centre</u> in a reporting period and identified by a unique identifier. Individuals are counted only once within the functional centre within a fiscal year, regardless of how many different services they have received or the number of times they were admitted and discharged within the reporting period. This account is reported in the functional centre where the service was received. An individual may receive services from several functional centres during the same reporting period. This count cannot be summed for a "total" for the whole organization to report S855** Total Individuals Served by the Organization.

Note: Only individuals who have received service in a reporting period can be counted.

- Service recipient category is required. Reporting is **not** valid with age category – unknown, S455** 90.

Note: All the S455* counts in the various functional centres cannot be added together to calculate a total for the whole organization. See S855**76 for a total unique count of the Total Individuals Served by the Organization.
Note: the number of individuals reported using account S455****, Individuals Served by Functional Centre, within a functional centre <u>cannot be greater</u> than the number individuals served by the organization in account S855**76.

S483 ** *1 Attendance Days – Face to Face

The number of service delivery days (count once per 24-hour calendar day) which primary service recipient activities are provided face-to-face, or by videoconference, on an **individual or group basis** to a service recipient and /or significant other(s) provided by facility staff. These services are documented according to the health care organization's policy and are provided for longer than five minutes. This statistic counts days during which services occurred.
Only one attendance day is reported per service recipient per functional centre per day.

Note: group participant attendances and group sessions are not reported for the services provided on a group basis.

S483 ** *2 Attendance Days Face-to-Face – Contracted Out

The number of service delivery days (count once per 24-hour calendar day) which primary service recipient activities are provided face-to-face, or by videoconference, on an individual or group basis to a service recipient and /or significant other(s) **provided by third party provider** . These services are documented according to the health care organization's policy and are provided for longer than five minutes. This statistic counts days during which services occurred rather than number of services.

Note: If services are provided face-to-face as well by non face-to-face on the same calendar day, only an Attendance Day Face-to-Face is recorded regardless of which occurred first.

- If a patient/client has both a group session and an individual session on the same calendar day, only an Attendance Day Face-to-Face is recorded regardless of which occurred first

S484 ** *0 Attendance Days – Non Face-to- Face

The number of calendar days (count once per 24-hour calendar day) which primary service recipient activities are provided by means other than by face-to-face to a service recipient and /or significant other(s) provided by facility therapy staff. These calendar days take the place of an attendance day face-to-face. Examples may include attendance days via telephone, email or other forms of electronic communication. These services are documented according to the health service organization's policy and are provided for longer than five minutes. This statistic counts days during which services occurred rather than number of services.

Note: If services are provided face-to-face as well by non face-to-face on the same calendar day, only an Attendance Day Face-to-Face is recorded regardless of which occurred first.

S489 ** *0 New Referral

(Internal Referral to the Functional Centre)

The number of service recipients accepted to receive service in a functional centre during the reporting period. Includes all SRs who are eligible to receive service regardless of whether they had to wait or not for service to commence.There may be multiple referrals to various service functional centres as one SR may be referred to a number of functional centres. If a client has received service and later discharged from a functional centre and then re-admitted again to the same FC within the same reporting period, both referrals for the same client can be reported.

This statistic is a cumulative value for the reporting period and has the service recipient and age category. Reporting is valid with age category – unknown, S489** 90.

S491 65 10 Group Participants, Non-registered Client Attendance

This is reported when a not uniquely identified service recipient (non - registered client) receives services in a group session.
Individuals are not associated with an Admission or Referral and no health record/documentation has been initiated. SR category=65.
Note: Non-registered clients participating in group sessions are not reported in S455 ** **, Individuals served by FC, nor in S855 ** 76, Individuals served by Organization.

S491 ** 20 Group Participants, Registered Client Attendance

This is reported when a uniquely identified service recipient (registered client) receives services in a group session.
The service is documented according to the health care organization's policy.

S492 00 10 Group Sessions

The number of formal group sessions held of material length and planned and delivered by one or more service providers/staff to two or more service recipients at the same time. A group may consist of non-registered individuals and/or registered clients (e.g. includes information sessions with clients and/or their family members).

The number of Group Participants, Registered Client Attendance (S491 ** 20) and/or Group Participants, Non-Registered Client Attendance (S491 65 10) also need to be reported.
Note: The total of non - registered and registered group participant attendances divided by the number of group sessions would be the average size of the group sessions.

S501 ** *0 Admissions to Community Services (to the organization)

The number of individuals that are accepted for community services. This is recorded each time an individual is accepted for service. Individuals are counted each time a new file is created upon their admission to the agency. Service Recipient category is required. The decision date of eligibility is the admit date.
* May be counted more than once per year if a file has been closed and opened in the same year.
* Reporting is valid with age category – unknown, S501** 90
* Will always be equal to or greater than the S855* account value

Every Admission must have a File Closed (S511*) recorded when services end. These are reported in the accounting centre 8 2 9 90 .

S506 ** *0 Individuals Received First Service

The number of registered service recipients (SR) who have had their assessment/intake and received their first service in the functional centre (FC) during current fiscal year. This count includes the SRs who received their first service with or without waiting. If a client has received service and later discharged from the functional centre and then readmitted to the same FC within the same reporting period, another first service count is reported. This is a cumulative number, year-to-date count.
Note: The days individuals have waited are reported in S407**20 Days Waited for Service Initiation only after the individual received the first service in the functional centre.

S511 ** 90 File Closed (from the organization)

This account indicates the number of clients/service recipients who are no longer the responsibility of the healthcare organization. A file is closed when the need for services(s) has ended or the client no longer qualifies for services from the healthcare organization. The client has been discharged from all service(s) that they had been receiving from the agency. This is reported in the accounting centre 82990. File must be closed at time of death.

S513 ** 90 Service Discharge (from the Functional Centre)

Clients/Service Recipients are discharged from a service delivery functional centre when the need for that service has ended or as per discharge criteria. If the client is registered with more than one functional centre, their organization file will remain open until all service plans have been completed or the client no longer requires service from the organization for any other reason.

Note: Service discharges from residential functional centre 7* 540 * are counted in S410 45 *0 Resident Discharge (from functional centre).

7.7.5   Health Human Resource Statistical Accounts, S6*

For the CMH&A healthcare sector, there are two S6* account types that must be reported: Head Count statistics, S61*, and Earned Hours Detail statistics, S63*. Details and explanations of the reporting requirements are provided in sections 7.8.1 and 7.8.2. Section 7.10 has a list of Frequently Asked Questions (FAQs) applicable to both Head Count and Earned Hours Detail accounts.

7.7.5.1 Head Count, S61*

CMH&A organizations are required to submit head count using statistical accounts S611*, S615*, S618*, S619*.

Definition:
The Head Count statistical account code represents the number of unique employees on the organization's payroll in each functional centre 7*1* through 7*9* at the end of reporting period. It includes employees on short/long term disability or sick leave, WSIB (Workplace Safety and Insurance Board), maternity/parental leave, leave of absence, and excludes employees terminated or on salary continuance. It is a snapshot at a point in time, as at September 30 (Q2), December 31 (Q3), or March 31 (YE).

The 3rd digit represents Broad occupational group: 1=MOS, 5=UPP, 8=NP, 9=MED
The 4th and 5th digits represent occupational class.
The 6th and 7th digits represent employment status.

The OHRS Full Provincial Statistical List of Accounts, Appendix C, lists the values defined in the 4th and 5th positions, and 6^{Th} and 7^{Th} positions.

Accounts include
S611 ** ** MOS Head Count
S615 ** ** UPP Head Count
S618 ** ** NP Head Count
S619 ** ** MED Head Count

Examples:
1.   Head count for 2 Full-time administrative employees with no professional training: S611 73 10 = 2
2.   Head count stat for 3 Part-time – Regular Social Workers: S615 51 20 =3

Reporting Requirements:
The following table lists the reporting requirements for the Head Count accounts:

Criteria	Reporting Rule
Provincial Sector Code	Mandatory reporting for Provincial Sector Code 323 (Community Mental Health and Addictions).
When and How to Report	• Report number of staff as of September 30 for Q2, December 31 for Q3 and March 31 for Year End • Report in the OHRS/MIS Trial Balance submission for the entire organization

Criteria	Reporting Rule
Primary Accounts	Required reporting for 7*1, 7*5, 7*7, 7*8, and 7*9 functional centres.
Fund Types	• Mandatory reporting for fund type 2 • Fund type 3 is optional reporting
Employees	• Each employee must be categorized by broad occupational group, occupational class and employment status • An employee is only counted once. If an employee works in more than one functional centre, then use the 80/20 rule, and count once for the organization in the appropriate functional centre • Do **NOT** include head count of agency/purchased staff (S31090, S35090, S39090) or contracted out staff
Occupational Class	To be classified in any professional occupational class category, an employee must maintain a current professional license.
Trial Balance Edit Rules	The sum of all (S611*, S615*, S618*, S619*) Head Count **must equal** the sum of all S820* Employees by Union/Non Union Affiliation accounts, and vice versa.

HEAD COUNT Statistical Account Structure

	6	1	*	*	*	*	*
Level	1	2		3		4	
				Activity Detail		More Detail	

Level 1 (1st digit) indicates the Personnel profile.
6 Personnel Profile

Level 2 (2nd digit) indicates the type of statistic.
1 Head Count

Level 2 (3rd digit) indicates the broad occupational group.
Refer to OHRS Chapter 2 for further details. Section 7.5.5 has definitions for broad occupational group.

Level 3 (**4th and 5th digits) describes the occupational class, (a unique 2-digit number for each occupational class).** Refer to OHRS Chapter 2 for full list of occupational classes and definitions.

Level 4 (6th and 7th digits) used to describe the employment status. (There is a unique 2-digit number for each employment status).

Categories of employment status are based on union status or employee contract.

6th and 7th digits	Employment Status
10	Full Time
20	Part Time-Regular

6th and 7th digits	Employment Status
30	Part Time-Temporary Full Time
40	Part Time-Job Share
50	Casual Regular
60	Casual-Temporary Full time

7.7.5.2 Earned Hours Details, S63*

CMH&A organizations are required to submit Earned Hours Detail by occupational class using statistical accounts S631*, S635*, S638*, S639*.

The Earned Hours Detail by occupational class identifies the occupational class providing client care services in each functional centre. This will help eliminate surveys and other ad hoc reports through a more detailed breakdown of the type of healthcare professionals providing service in the functional centre, as well as more detail on the type of earned hours (i.e. overtime, work, sick, vacation, etc). This data will also be required for earned hours in all functional centres and broad occupational groups. OHRS Chapter 2 has further details about these accounts.

Definition:
These statistical account codes represent the earned hours detail by occupational class, and by employment status within each functional centre. The detail type of earned hours captured are worked-overtime, worked- other, benefit-sick, benefit-vacation, benefit- education, benefit-orientation, benefit-other.

The 3rd digit represents broad occupational group: 1=MOS, 5=UPP, 8=NP, 9=MED
The 4th and 5th digits represent occupational class.
The 6th digit represents employment status.
The 7th digit represents type of earned hours.

Refer to the OHRS Full Provincial Statistical List of Accounts, Appendix C for values defined in the 4th and 5th positions, 6th, and 7th position.

Accounts include
S631 ** ** MOS Earned Hours Detail
S635 ** ** UPP Earned Hours Detail
S638 ** ** NP Earned Hours Detail
S639 ** ** MED Earned Hours Detail

Reporting Requirements:
The following table lists the reporting requirements for the Earned Hours details accounts:

Criteria	Reporting Rule
Provincial Sector Code	Mandatory reporting for Provincial Sector Code 323 (Community Mental Health and Addictions).
When and How to Report	Report for Q2, Q3 and Year End via OHRS/MIS Trial Balance submission.

Criteria	Reporting Rule
Primary Accounts	Required reporting for 7*1, 7*5, 7*7, 7*8, and 7*9 functional centres.
Fund Types	• Mandatory reporting for fund type 2. • Fund type 3 is optional reporting
Occupational Class	To be classified in any professional occupational class category, an employee must maintain a current professional license.

Trial Balance Edit Rules	The Earned Hours Detail accounts S631*, S635, S638*, S639* **must equal** the earned hours by broad occupational groups, S310*, S350*, S380*, S390*, within each functional centre. That is,
	    S310* must equal S631*
	    S350* must equal S635*
	    S380* must equal S638*
	    S390* must equal S639*

Earned Hours Details Statistical Account Structure

6	3	*	*	*	*	*
Level 1	2		3		4	
			Activity Detail		More Detail	

Level 1 (1st digit) indicates the Personnel profile.
6 Personnel Profile

Level 2 (2nd digit) indicates the type of statistic.
3 Earned Hours Details

Level 2 (3rd digit) indicates the broad occupational group.
Refer to section 7.5.5 for definitions or OHRS Chapter 2 for further details.

Level 3 (**4th and 5th digits) provides additional information, describes the occupational class, (a unique 2-digit number for each occupational class).**
Refer to Chapter 2 for the list of occupational class codes and definitions.

Level 4 (6th digit) used to describe the employment status, (a unique 1 digit number for each employment status as listed below).
Definitions for these categories are based on union contracts or policies within an organization. Contact staff in your Human Resources department to obtain the employment status of each employee.

For organizations that do not have automated or sophisticated human resources and payroll systems, part time and casual employment status can be combined and reported as "8" Part Time/Casual. This is the minimum reporting level and the detailed levels are recommended reporting. Full time and purchased service employment status are mandatory to report.

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6th digit	Employment status	
0	Externally Recovered (combined)	Optional as applicable
1	Full Time	Mandatory
2	Part Time-Regular	Optional
3	Part Time-Temporary Full Time	Optional
4	Part Time-Job Share	Optional
5	Casual Regular	Optional
6	Casual-Temporary Full time	Optional
8	Part Time/Causal – Community Only	Minimum reporting level
9	Purchased Service	Mandatory

Level 4 (7th digit) used to describe the worked and benefit hours.

7th digit	Type of Earned Hours	Definition
1	Worked-Overtime	These are the overtime worked hours at straight time. These hours are actual worked hours regardless of the overtime rate paid. **The total of worked-overtime and worked-other will equal total worked hours**.
2	Worked-Exclude Overtime	These remaining hours include regular worked (including paid coffee breaks), informal education (in-service) and relief/replacement for vacation and sick. **The total of worked-overtime and worked-exclude overtime will equal total worked hours.**
3	Benefit-Sick	These are the hours that personnel have received remuneration regardless of the amount or portion of pay.
4	Benefit-Vacation	These are the hours that personnel have earned for vacation. Note: Vacations paid as a percentage are reported under benefit contribution F3*0 82.
5	Benefit-Education	These are the hours paid to personnel when they are attending **formal** education sessions usually in a classroom setting to enhance their qualifications and receive official documentation upon successful completion. It does not include hours for conventions or conferences which are reported as Benefit – Other hours.
6	Benefit-Orientation	These are the hours that new employees or transferring staff within the facility would be learning about the policies and procedures of the corporation and their specific functional centre. These hours are benefit hours and there would be no workload reported. These hours will vary by individuals and by functional centres.
7	Benefit-Other	These remaining hours include paid statutory holidays, paid leaves and hours for courses, workshops, seminars, conventions or conferences. **The total of all benefit groups will equal the total benefit hours.**

As for the reporting of employment status, the reporting of type of earned hours has also been simplified for organizations that do not have automated or sophisticated human resources and payroll systems. The minimum reporting requirements is to combine worked and benefit hours.

Detail reporting of the earned hours is recommended.

7th Digit	Type of Earned Hour	
0	Worked Hours – Combined Community Only	Minimum reporting level (include both overtime and regular worked hours)
1	Worked Hours – Overtime (OT)	Optional
2	Worked Hours - Exclude OT	Optional
3	Benefit - sick hours	Optional
4	Benefit - Vacation Hours	Optional
5	Benefit - Education Hours	Optional
6	Benefit - Orientation Hours	Optional
7	Benefit - Other Hours	Optional
8	Benefit – Combined Hours Community Only	Minimum reporting level (include all benefit hours)
9	Externally Recovered Hours (combined)	Optional as applicable

7.7.6 Health Service Organization Statistics, S8*

The following statistics are reported for the entire organization in accounting centre 8*990.

S820 20 ** Employees by Union/Non Union Affiliation

CMH&A organizations are required to submit the union status of all employees in the healthcare organization using statistical accounts S820 20 **.

Definition:
It is the number of unique employees on the organization's payroll in each functional centre 7*1* through 7*9* at the end of the reporting period, by union and non-union category. It includes employees on short/long term disability or sick leave, WSIB (Workplace Safety and Insurance Board), maternity/ parental leave, leave of absence, and excludes employees terminated or on salary continuance. It is a snap shot at a point of time as at September 30 (Q2), December 31 (Q3) and March 31 (YE). This count would be reported in the accounting centre 8*9 90. An individual is to be counted only once in their main category.
The 6th and 7th digits represent union/ non union type.
Refer to the OHRS Full Provincial Statistical List of Accounts, Appendix C for values defined in the 6th and 7th positions.

Reporting Requirements:
The following table lists the reporting requirements for the Employees by Union/Non Union Affiliation accounts:

Criteria	Reporting Rule
Provincial Sector Code	Mandatory reporting for Provincial Sector Code 323 (Community Mental Health and Addictions).
When and How to	Report for Q2, Q3 and Year End via OHRS Trial Balance submission.

Criteria	Reporting Rule
Report	
Primary Accounts	Report in Accounting Centre 8* 9 90.
Fund Types	• Mandatory reporting for fund type 2 • Fund type 3 is optional reporting •
Employees	• All employees reported in functional centres 7*1, 7*5, 7*7, 7*8, and 7*9 must be included in the count • An employee is only counted once. • Employees that do not belong to a union are reported using account S820 20 02 Employees by Union Affiliation – Non Union • Do **NOT** include employees of agency/purchased staff (S31090, S35090, S39090) or contracted out staff •
Trial Balance Edit Rules	The sum of all S820* Employees by Union/Non Union Affiliation, **must equal** the sum of (S611*, S615*, S618*, S619*) Head Count and vice versa.

List of Statistical Accounts:
Refer to Appendix C for the complete list of accounts.

S855 ** 76 Individuals Served by Organization – CMH&A

This statistical account is a year-to-date count of the number of individuals served by the organization, **within a provincial sector code**, **and by fund type** in a reporting period and identified by a unique identifier. Individuals are counted only once within the organization within a fiscal year, regardless of how many different services they have received or the number of times they were admitted and discharged within the reporting period. Age category reporting is not required. This account is reported in accounting centre 8*990.

S898 00 00 Calendar Days in Reporting Period

This account must be reported in Accounting Centre 8* 9 90:
Report the number of days in a given reporting period. With a 12 month period fiscal year, for Q2, report a value of 183, for Q3 report a value of 275, and for year end report a value of 365.

The following accounts are optional reporting for CMH&A organizations.

S870 10 20 Plant Heating Utilities Purchased Steam-Mega Kilograms

The volume of steam or heat purchased from an external organization, which is consumed by the health service organization. Unit of measure is mega kilograms.

S870 20 30 Plant Heating Utilities Fuel Oil - Litres

The volume of fuel oil consumed by the health service organization. Unit of measure is litres.

S870 30 40 Plant Heating Utilities Natural Gas – Cubic Meters

The volume of natural gas consumed by the health service organization. Unit of measure is Cu Mt..

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S870 40 60 Plant Heating Utilities Electricity - KWH

The electricity consumed by the health service organization. Unit of measure is KWH.
Report in Plant Operations FC 7*155 or Supportive Housing FC 725407640, 725407650, 725407840, 725407850.

S 899 00 10 Service Locations/Sites (Own/Rented)

The total number of physical locations/sites where the healthcare organization provides service recipient/client services regularly on an ongoing basis in the reporting period, including the organization's main administration location and excludes individual service recipients' home residence. Excludes service access points (S 899 00 15). The organization incurs expenses in maintaining these locations/sites, such as rent or utilities reported in Plant Operations/ Maintenance functional centres, or maintenance for a mobile unit. Report in Accounting Centre 8*990.

S 899 00 15 Service Access Points

The total number of physical access points or locations where the healthcare organization provides service recipient/client services in the reporting period, excludes individual service recipients' home residence and excludes service locations/sites (own/rented) – S 899 00 10. This may include usage of space in community locations, outreach locations and satellites of other providers. The organization may pay a minimal room usage fees as a courtesy, which is reported in the consuming functional centre(s). In most situations, the organization **does not** incur any expenses in maintaining these physical locations/sites. Report in Accounting Centre 8*990.

7.7.7   Specialty and Priority Programs, S9*
Only one account in Specialty and Priority Programs is required for the CMH&A sector.

S939 ** 10 Mental Health Number of Sessions

The number of full sessions provided using psychiatric sessional fees. A full session is the intention to pay for services provided during a time period of three hours (minimum) and four hours (maximum). Do not report partial sessions. The service definitions and the standards for the use of sessional fees do not allow for the payment of sessional type services in on-call or stand-by situations.
This account must be reported when financial account F3 90 92 MD – Sessional Fees is reported, including the reporting of POMS funding.

7.7.8 Service Recipient Flow Diagram
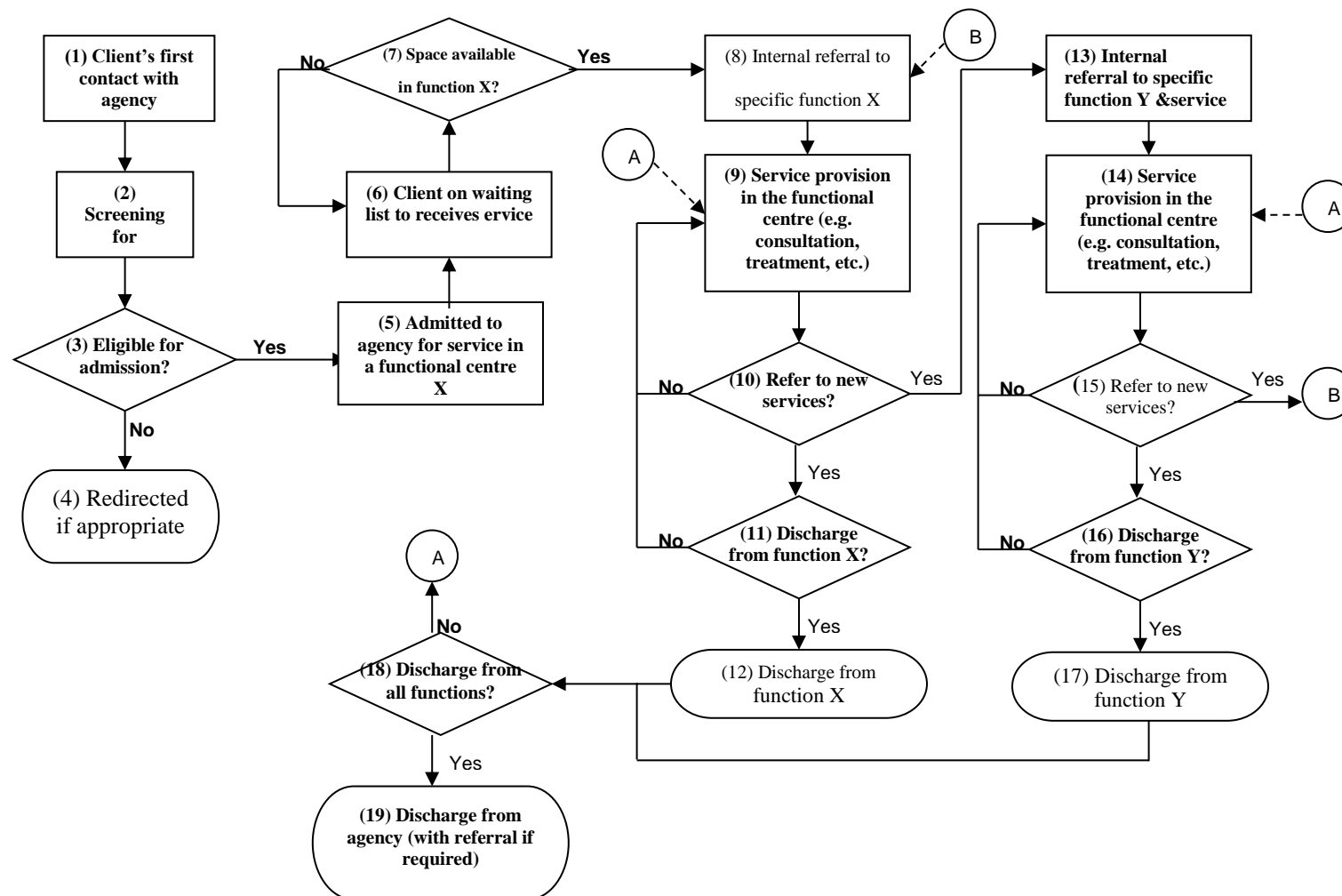
The following service recipient activity statistics are to be gathered at the steps indicated in the service recipient flow diagram above.

At step (1) – client's first contact with the organization
- Start counting client in S406 99 10 - Individuals Currently Waiting for Initial Assessment (only captured as of the end of reporting period)
- Start tracking days from this date to report S407 99 10 - Days Waited for Initial Assessment

At Step (2) – screening for eligibility
- Capture date of this screening.
- Calculate S407 99 10 - Days Waited for Initial Assessment as Date of step 2 - Date of Step 1.

At Step (5) - Admitted to agency for service in a functional centre X
- Include client in S406 ** 20 - Individuals Waiting for Service Initiation (only captured as of the end of reporting period)
- Start tracking days from this date of admission to report S407 ** 20 Days Waited for Service Initiation
- Include client in S501 ** *0 - Admission (since client has been accepted by the organization)

At Step (6) Client on waiting list to receive service
- Track days to report S407 ** 20 Days Waited for Service Initiation

At Step (8) Internal referral to specific function X and service started
- S407 *5 20 Days Waited for Service Initiation = Date of step 7 - Date of Step 4 (agency admission)
- Include client in S455 *5 90 Individuals Served by Functional Centre
- Include client in S401 45 *0 - Resident Admissions for 72540* residential functional centres and in S489 25 90 - Internal Referral for non-residential FCs.
- Include client in S506 ** *0 Individuals Received First Service
- Include client in S855 ** 76 Individuals Served by Organization (report in undistributed accounting centre 8* 990)

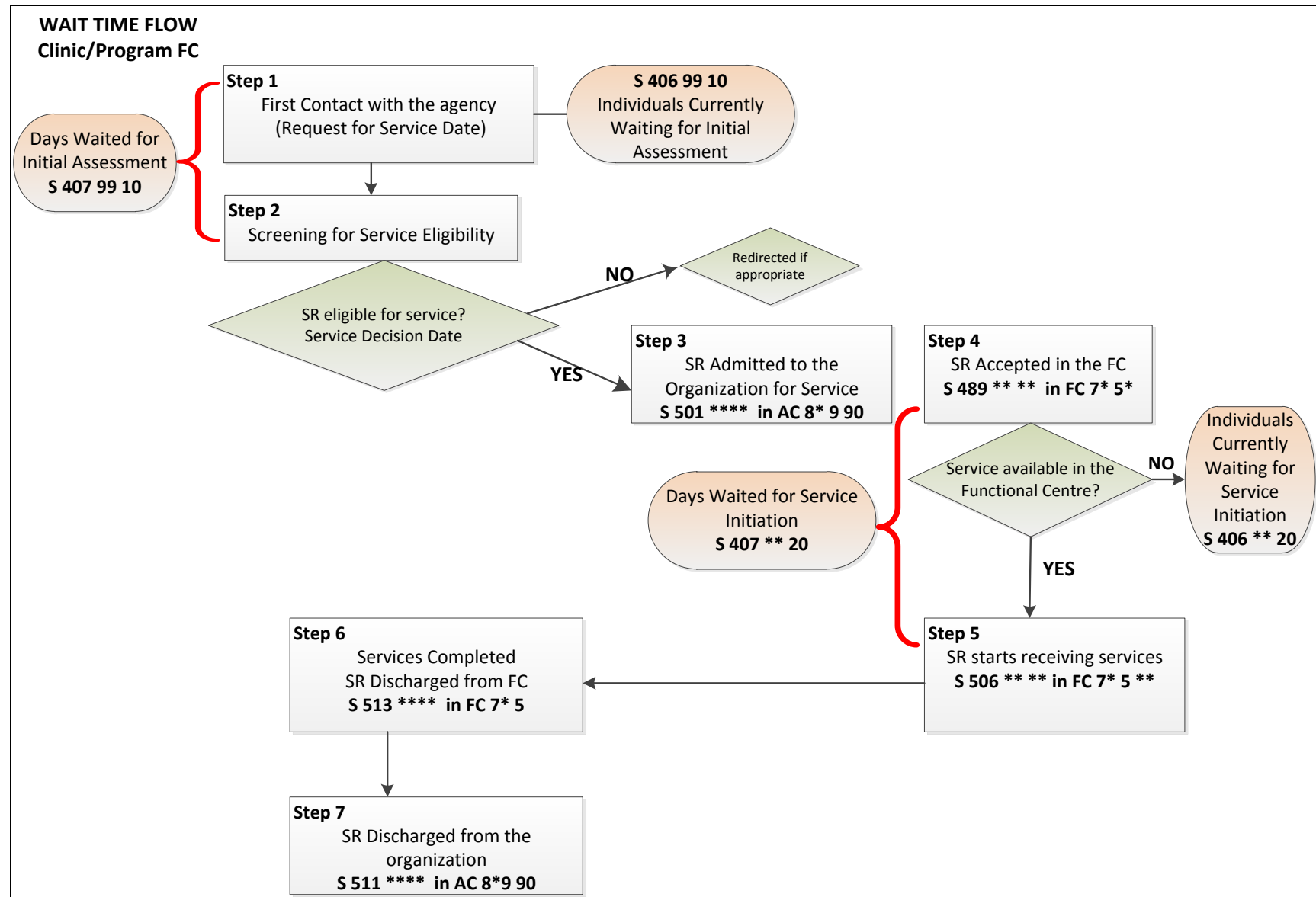**At Step (9) Service provision in the functional centre (e.g. consultation, treatment, etc.)**
- Use the following client activity accounts depending on the mode of service delivery:
  - S403 ** ** Resident Days is the only client activity reported in residential functional centres
  - S483 ** ** Attendance Days (when applicable)
  - S450 *5 90 Visit - Face to Face
  - S451 *5 90 Visit –Non Face to Face
  - S454 *5 *0 Hours of Care (in selected FCs only)
  - S491 65 10 Group Participants, Non-Registered Clients Attendances
  - S491 ** 20 Group Participants, Registered Clients Attendances
  - S492 00 10 Group Sessions
  - S452 65 00 Not Uniquely Identified Service Recipient Interactions
- Use the following service provider activity accounts to detail the complexity and intensity of the service delivery:
  - S265 ** ** Service Provider Interactions with Time Intervals
  - S266 00 ** Service Provider Group Interactions with Time Intervals

At Step (12) Discharge from function X

- Include client in S513 *5 ** - Service Discharge

At Step (19) Discharge from organization (with referral if required)

- Include client in S511 *5 ** - File Closed

WAIT TIME FLOW
Clinic/Program FC

Step 1
First Contact with the agency
(Request for Service Date)

S 406 99 10
Individuals Currently
Waiting for Initial
Assessment

Days Waited for
Initial Assessment
S 407 99 10

Step 2
Screening for Service Eligibility

SR eligible for service?
Service Decision Date

NO → Redirected if appropriate

YES →

Step 3
SR Admitted to the
Organization for Service
S 501 ** in AC 8* 9 90**

Step 4
SR Accepted in the FC
S 489 ** ** in FC 7* 5*

Days Waited for Service
Initiation
S 407 ** 20

Service available in the
Functional Centre?

NO →

Individuals
Currently
Waiting for
Service
Initiation
S 406 ** 20

YES

Step 5
SR starts receiving services
S 506 ** ** in FC 7* 5 *

Step 6
Services Completed
SR Discharged from FC
S 513 ** in FC 7* 5**

Step 7
SR Discharged from the
organization
S 511 ** in AC 8*9 90**

Wait Time Flow Diagram – Clinic/Program FC

At Step (1) Client's first contact with Agency
- Client is on the waiting list for the screening to determine service eligibility S406 99 10

At Step (2) Client is screened and qualifies for service
- Client comes off the waiting list and days waited for initial assessment S407 99 10 is captured
- Days from request for service date to service decision date.

At Step (4) Referral to Functional Centre for Service – Service Not Available
- Client is placed on the wait list for service initiation for this FC
- Days waited for service initiation S407**20 is tracked from this date
- Number of individuals currently waiting for service initiation S406**20 is collected on the last day of the reporting period and is a snapshot at that date.

At Step (5) Client Receives Service
- Client comes off the wait list and individuals received first service is reported S506***0
- Days waited for service initiation S407**20 is calculated from the date the client is accepted (referred) for service to the date when client receives first service.

7.7.9 Examples of Client/Service Recipient Activity Statistics Reporting

The following table includes more examples and they have been grouped by activity type:

- A. Face to Face Services
- B. Non Face to Face Activity
- C. Group Activity
- D. Significant Others
- E. Crisis Intervention Teams in Emergency
- F. Residential Services
- G. Mental Health Case Management/Supportive Counselling & Support Within Housing

Example Number	Description of client activities	Reporting
A	**Face-to-Face Services**	
A1	Psychiatrist sees a child with his parents and continues the session with parents after the child leaves. The child is a registered client with the agency and the visit is documented in the child's health record.	• Report one Face-to-Face Visit using account S450 25 60 because the visit was with the client regardless of the number of family members present. Age category = 6 • The visit with the family member separately is considered a continuation of that visit already reported in S450 25 60. No additional visits are reported for the session with the parents. • Report one Service Provider Interaction with the time interval including the time with the parents S265 25 ** • Note: a visit with client and client's family is not considered a group session since the client's family is there representing the same client.
A2	Psychiatrist sees a child with his parents in clinic/program functional centre and sees the parents separately at a later date.	• Report 2 Face-to-Face Visits using account S450 25 60. Age category=6 • Report 2 Service Provider Interactions S265 25 ** •
A3	Two staff members together meet face to face with an adult registered client.	• Visit is related to the client, not the service provider. If both staff are from the same functional centre, report 1Face-to-Face Visit S450 25 40. If staff are from different functional centres, each functional centre reports 1 Face-to-Face Visit S450 25 40. • Report 2 Service Providers Interactions S265 25 **

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Example Number	Description of client activities	Reporting
A4	Client has a face-to-face visit with a staff from one functional centre and then sees another staff from another functional centre within the same day.	• Report 1 Face-to-Face Visit, S450 ** **, in the first functional centre and then another Face-to-Face visit in the other functional centre. • Report 2 Service Provider Interactions S265 ** **
A5	Clients who are part of a case management functional centre are accompanied by their manager to another community agency in the morning. The case manager remains there and accompanies them back home in the afternoon. Both encounters are documented.	• Report 1 Face-to-Face Visit using S450* in case management FC • Report 2 Service Provider Interactions S265 ** **
A6	Two clinicians (nurse and social worker) from the same functional centre see the same patient together for treatment. How many visits are reported?	• Report 1 Face-to-Face Visit, S450 25** as both clinicians belong to the same functional centre and the client is registered. • Report 2 Service Providers Interactions S265 25 **
A7	Three clinicians see the same patient, one after another, i.e., OT, RN and SW. All have a different purpose for their interaction. All clinicians belong to the same functional centre. How many visits are reported? How many visits if they are in different functional centres?	• Report 1 face-to-face visit, S450 25** if the 3 clinicians belong to the same functional centre. • If they belong to three different functional centres, 1 visit is reported within their own functional centre. • Report 3 Service Provider Interactions S265 25** (1 SPI for each clinician)
A8	Client sees psychiatrist and then attends a group right afterwards. Both clinician and psychiatrist are in the same clinic/program functional cenre functional centre. How are these counted?	• Report 1 Face-to-Face Visit S450 25 ** for the psychiatrist appointment. • Report 1 Group Session, S492 00 10 and 1 Group Participant Registered Attendance, S491 25 20. • Report 1 Service Provider Interactions for the psychiatrist S265 25** • Report 1 Service Provider Group Interaction for the clinician S266 00**
A9	If a visit has multiple purposes that is, the client is seen with the nurse & psychiatrist and then seen directly after by the nurse for vitals/medication injection is this 1 or 2 visits?	• Report 1 Face-to-Face visit. S450***0, if the psychiatrist and nurse are from the same functional centre. • If different functional centres, then 1 visit per functional centre • Report 2 Service Provider Interactions S265 ** **

Example Number	Description of client activities	Reporting
A10	A Family Specialist sees the family for a therapeutic visit, and then joins the client/nurse/ psychiatrist to discuss treatment. How would the service provided by Family specialist be reported? 1 visit or 2 visits?	• If family specialist, nurse and psychiatrist are from the same functional centre only 1 Face to Face Visit is reported as the family is "significant other" of the client. • If the health service providers are from the different functional centre 1Face to Face Visit is reported in each functional centre**.** • Report 1 Service Provider Interaction with time intervals S265 25 ** for each provider.
A11	Are face-to-face appointments less than 15 minutes counted or not? The client is a registered client.	• Appointments 5 minutes or longer and documented in the clients' chart can be counted as a visit .
B	**Non Face to Face Activity**	
B1	Case manager has a phone conversation with the client's landlord.	• Do not report any visits as only visits with clients and/or their significant other are reported. •
B2	Intake staff screen **registered/uniquely identified** adult clients for services over phone. This is a function of clinical staff and often can take up to 30 minutes.	• Report telephone call using S451 25 40 Visit –Non Face to Face. (Age category=4. SR category=25) • Report one service provider interaction S265 25**
B3	Intake staff screen **non-registered** /not uniquely identified adult clients for services over phone. This is a function of clinical staff and often can take up to 30 minutes.	• Report telephone call using S452 65 00 Not Uniquely Identified Service Recipient Interaction (SR category=65) • No SPI is reported for not uniquely identified service recipients.
B4	Secretarial staff provides phone reception for all services (including crisis intervention service.) Part of this work includes decisions about where to direct calls and can take more than 5 minutes.	• Do not report any statistics since secretarial staff are MOS and only UPP staff report service recipient/client activity statistics.
B5	Addiction worker in Information and Referral-General functional centre spends 5 minutes providing information about services available in the area to an unknown caller.	• Report one Not Uniquely Identified Service Recipient Interaction S452 65 00 (SR category=65)in the Information and Referral Service-General functional centre 725 70 10 • SPI cannot be reported for not uniquely identified service recipients

Example Number	Description of client activities	Reporting
B6	Can therapeutic telephone calls greater than 15 minutes be counted or not? How are they counted? The service is provided in a clinic/program functional centre.	• Any phone call longer than 5 minutes can be counted provided they are documented and provided in lieu of a face-to-face service to a client who is uniquely identified. • Report 1 Non-Face-to-Face Visit, S451 25*0 • Report 1 Service Provider Interaction S265 25 **
B7	A case manager calls a client and leaves a message as the client is not present. Later that day, the client calls the case manager but also has to leave a message for the case manager. What statistics apply?	• No client activity statistics are reportable • No staff activity statistics are reportable
B8	A Service Provider from clinic/program functional centre texts a client. They each text four times over a period of about 8 minutes about an important issue the client is facing. How should this client activity be reported?	If the service is provided to a client who is uniquely identified report the following: • 1 Non-Face to Face Visit S451 25 ** • 1 Service Provider Interaction (SPI) S265 25**
C	**Group Services**	
C1	Adult mental health client attends a group session with other clients in clinic/program functional centre.	• Report 1 group session under S492 00 10 • Report 1 service provider group interaction S266 00** for each clinician providing group services **AND** • Report the client using one of the following 2 statistical accounts: • If the client is registered and the service is documented in the health record, report 1 participant in S491 25 20 - Group Participants, Registered Clients Attendances • If the client is not registered, report one group participant using account: S491 65 10 – Group Participants, Non-registered Attendances

Example Number	Description of client activities	Reporting
C2	An educational day is offered to clients and their families. There are 4 patients and 20 family members with 4 clinicians for the day. How is this activity counted?	• Report one group session, S4920010 • Report 4 group participants, registered clients attendances, S491**20, for the 4 registered clients. • Report 4 service provider group interactions S266 00**. • No statistics are reported for the family members **as the clients are also present. The family members are considered significant others.**
C3	Family Day Group is a one day event to provide education and counselling to family members and close friends of addictions clients in a clinic/program functional centre. Typically the client with the addiction issue does not attend. There is an educational component, lots of sharing of stories, support for specific issues that may arise, etc. The attendees have been typically registered as participants since they are seeking help for themselves with a counselling component to this day. Brief case notes are recorded in the file. After completing this day, family members are given an opportunity to continue with one-on-one counselling. How is this group activity reported?	• Report service recipient activity in the functional centre that staff are paid from. It is not necessary to create a separate functional centre for this service that is provided occasionally. • Report one group session, S492 00 10. • For each attendee if a chart is maintained, report one Group Participant, Registered client Attendance, S491**20 • If a chart is not maintained for an attendee, report as one Group Participant, Non-Registered client Attendance, S491 65 10
C4	Parent Workshop: this is a six session program held over six weeks in a clinic/program functional centre. There is no registered client at this time. How is the 6 week group services reported?	• Report one group session each time the workshop is held. • For each parent attending a group workshop report 1 group participant non-registered client attendance, S491 65 10. • Each parent would be counted 6 times if they attend all 6 workshops.

Example Number	Description of client activities	Reporting
C5	A Problem Gambling Day Treatment for Family Members is being developed as either a one day event or several shorter sessions over many days or weeks to provide intensive treatment to family and close friends of clients registered in the Problem Gambling Day Treatment program. The Day Treatment Program is typically small (5 clients who are not present) and the family event is a very close, intensive group for family members. How are visits counted?	• Visits would not be reported • Report one group session for each day, S492 00 10, regardless of whether the group is held for a full day or a partial day • If family members are registered clients with documentation in a chart report group participants, registered client attendances, S491**20 each time they attend a group session If family members are not registered clients report group participants, non registered client attendance, S491 65 10, each time they attend a group session.
D	**Significant Others**	
D1	Mental health worker has a 10-minute telephone visit with the adult mental health client's significant other and records the conversation in the client's health record.	• Report one non face to face visit using account S451 25 40 Visit –Non Face to Face. Age category= 4. SR category=25
D2	Several family members attend one appointment (i.e. 2 parents & a sibling). Is this 1 visit or 3.	• Report one face-to-face visit, S450 25 *0, regardless of how many people attend the session. • Interaction must be documented in the client's chart
D3	A youth is seeing a counsellor but did not feel like coming so the parent took the appointment instead. Is this recorded as a direct face-to-face visit? Should this be recorded under the youth's client number?	• Report one face-to-face visit, S450 25 *0, provided the appointment is documented in the patient's (youth's) chart.
D4	A wife is seeking help for gambling. Her husband accompanies her to the appointment to gain insight and find ways to help. Is the husband now a registered client? If not, how do you log an appointment with one registered client and one non-registered client?	• The husband is not to be registered, as he is not the client. Husband is considered the significant other so a separate visit is not reported. • Report 1 face-to-face visit, S450 25 *0, (the husband is part of the visit). • All intervention is to be documented in the wife's file. • If the question is related to DATIS reporting, contact DATIS staff for assistance.

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Example Number	Description of client activities	Reporting
D5	A youth is seeing a counsellor. His parents make their own session with a counsellor to problem solve and to learn coping strategies for themselves. Does this get logged under the youth's file or do the parents now become clients themselves?	• Report one face-to-face visit, S450 25 *0, and document in the youth's chart. • If the parents become registered clients then a chart must be created for each parent. If a chart is not created then they are considered significant others for the youth.
E	**Crisis Intervention Team in Hospitals (community funded service)**	
E1	The Crisis team sees a patient in the hospital Emergency Department. Patient is intoxicated and suicidal. A full assessment is not possible due to intoxication. Crisis worker speaks with family and collects collateral data. Later in day, when patient cleared medically and no longer intoxicated, another Crisis worker meets with patient to complete a full assessment and speaks with a family member. Patient is eventually discharged with family coming to get patient. Total length of time in Emergency is 18 hours and 2 different Crisis workers saw the patient. How many visits would this be?	• The Crisis Intervention Team is community funded rather than hospital funded even though the team works in the hospital. • A crisis team funded by CMH&A does not report service recipient activity based on National Ambulatory Care Reporting System (NACRS) rules required by hospital Emergency departments. • Report one face-to-face visit, S450 25 *0, if both crisis workers are from the same functional centre • Report two service provider interactions S265 25 **, one for each crisis worker
E2	A crisis worker assesses patient in Emergency Department and patient admitted to Psychiatry during the night. The next day Psychiatrist assesses patient in Emergency Department and wants crisis worker to arrange suitable long term care accommodation for patient before Psychiatrist decides on the disposition. The patient is seen by a different crisis worker with interaction between patient, family and community resources to determine if patient is admitted or discharged. Total time in Emergency is 24 hours with 2 different crisis workers seeing the patient. How many visits would this be?	• Report 1 Face to Face Visit, S450 25*0 for assessment on the first day and 1 Service Provider Interaction S265 25 ** • Report 1 Face to Face Visit for the interaction provided on the next day and 1 Service Provider Interaction S265 25 **.

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Example Number	Description of client activities	Reporting
E3	A client is assessed by a crisis worker during their 12 hour shift. After that shift ends the client is seen by another crisis staff person. How many visits would this be?	• Report 1 Face-to-Face Visit, S450 25*0 • Report 2 Service Provider Interactions S265 ** **, 1 for each crisis worker
F	**Residential Services**	
F1	Clients are moving from one residential facility funded by LHIN to another facility funded by another ministry.	• These are two different functional centres. The LHIN funded facility is reported using a fund type 2 FC. • 1 resident discharge S410 45 *0 is reported here. • AND • 1 resident admission is reported in the fund type 3 FC using account S401 45*0 •
G	MH Case Management/Supportive Counselling vs. Support within Housing	
G1	We have two Group Homes. Each home has 5 available spaces and there is a dedicated staff person. These homes are not staffed on a 24/7 basis. These homes are owned by our organization.	• Services would be reported under Residential MH- Support within Housing functional centre. • Residential MH-Support within Housing functional centre is reported when an organization provides residential units and dedicated (**UP** to 24/7) staff who provide services **solely** to the residents of the supportive housing units.
G2	If our group home clients attend recreational programs or skills training groups provided by other function centres, how are these to be recorded in our contact stats?	• Services provided to group home residents by other functional centres should be reported under the functional centre providing service using SR code 45.
G3	Currently we allocate three positions to the Support Within Housing functional centre but these positions are not dedicated to supporting individuals in our units. We have rental units funded by the Ministry (not the LHIN) in the HI and RGI programs. All of our Case Management staff support clients in housing when appropriate. Are we to combine these positions under the Case Management functional centre?	• Yes, these positions should be combined under Case Management/Support Counselling & Services MH functional centre. Since the employees are not dedicated to provide service solely to the residents of housing units therefore they should be reported under Case Management Support Counselling & Services MH FC. • Services provided to the residential clients would be reported using SR code 45.

Example Number	Description of client activities	Reporting
G4	We receive subsidy dollars from the MOHLTC for group homes, which we own, and we record these subsidy dollars in the "Housing Bricks & Mortar" (#725407640) functional centre. The dedicated staff who provide services to these clients, who reside in these homes, should be counted (salary & benefit dollars, staff hours, client stats in the "Support within Housing"(#725407630) functional centre. Is this correct?	• Yes, this is correct. • There are no changes to the reporting of the services provided to your residential clients. Report the expenses and stats as per reporting requirements for residential functional centres.
G5	We receive subsidy dollars from the MOHLTC for apartment units, which we rent, using a head lease, and we record these subsidy dollars in the "Rent Supplement Program"(#725407650). The dedicated staff who provide services to these clients, who reside in these apartments, should be counted (salary & benefit dollars, staff hours, client stats) in the "Support within Housing"(#725407630)	• Yes, this is correct. • There are no changes to the reporting of the services provided to your residential clients. Report the expenses and stats as per reporting requirements for residential functional centres.
G6	Rent supplement is provided directly to the landlord to subsidize the unit/apartment for client. When the client moves out the rent agreement would be terminated. If the client still requires support services the case worker will follow the client.	• The service would be reported under Case Management/Support Counselling & Services MH functional centre using the visit statistic. • SR code 45 would be used for clients who reside in the rental unit. • SR code 25 would be used when client no longer resides in the rental unit.
G7	There may be cases where the Support within Housing case management dollars were given to one HSP and the rent supplement or owned units are provided by another HSP. Does this mean that the HSP that received funding for case management positions (i.e. for Support within Housing) **only** would not report this as "Support within Housing" but rather as case management since they do not in fact provide the residential housing units?	• Yes, they should be reported under Case Management/Support Counselling & Services MH functional centre. • The services provided to the clients who reside in the supportive housing units provided by another HSP would be reported in Case Management/Support Counselling & Services MH functional centre using SR code 45.

7.8 Summary of Statistics by Functional Centre

Refer to the Summary Table of Statistics by Functional Centre and Accounting Centre posted on the DB website www.hsimi.on.ca under Ontario Healthcare Reporting Standards, OHRS Chapter 7 documentation section.
This table has the complete list of statistical accounts required for each functional and accounting centre. It is important that this table be reviewed and that each organization report service recipient activity based on the services provided.

7.9 Summary of Accounts Related to Employees

There are several types of accounts related to an organization's employees, both financial and statistical, that are required reporting. The following table is intended to see at a glance the complete list of accounts and the characteristics of each account to simplify the reporting requirements.

Secondary Account Type	Account Framework	Account Number	Account Name	What does the ** refer to in the Account Number?	Reference in OHRS
Financial	Compensation Expenses	F3 ** 10 (5 digit account number)	Employee Worked Compensation	Broad Occupational Group 10 – MOS 50 – UPP 80 – NP 90 - MED	OHRS Chapter 7 Section 7.5.4
		F3 ** 30 (5 digit account number)	Employee Benefit Compensation	Broad Occupational Group 10 – MOS 50 – UPP 80 – NP 90 - MED	OHRS Chapter 7 Section 7.5.4
		F3 ** 90 (5 digit account number)	Purchased Service Compensation	Broad Occupational Group 10 – MOS 50 – UPP 80 – NP	OHRS Chapter 7 Section 7.5.4
		F3 ** 91 F3 ** 92 F3 ** 95 (5 digit account number)	MD – Purchased Service	Broad Occupational Group 90 – MED	OHRS Chapter 7 Section 7.5.4
Financial	Compensation Expenses	F3 ** 40 (5 digit account number)	Employee Benefit Contributions	Broad Occupational Group 10 – MOS 50 – UPP 80 – NP 90 - MED	OHRS Chapter 7 Section 7.5.6
Financial	Compensation Expenses	F3 ** 42 To	Detailed Employee	Broad Occupational Group	OHRS Chapter 7

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Secondary Account Type	Account Framework	Account Number	Account Name	What does the ** refer to in the Account Number?	Reference in OHRS
		F3 ** 85 (5 digit account number)	Benefit Contributions	10 – MOS 50 – UPP 80 – NP 90 - MED	Section 7.5.6
Statistical	Earned Hours	S3** 10 00 (7 digit account number)	Worked Hours	Broad Occupational Group 10 – MOS 50 – UPP 80 – NP 90 - MED	OHRS Chapter 7 Section 7.7.2
		S3** 30 00 (7 digit account number)	Benefit Hours	Broad Occupational Group 10 – MOS 50 – UPP 80 – NP 90 - MED	OHRS Chapter 7 Section 7.7.2
		S3** 90 00 (7 digit account number)	Purchased Service Hours	Broad Occupational Group 10 – MOS 50 – UPP 80 – NP 90 - MED	OHRS Chapter 7 Section 7.7.2
Statistical	Earned Hours Details	S631 ** ** (7 digit account number)	Earned Hours Details - MOS	Digits 4 and 5: Occupational Class Digit 6: Employment Status Digit 7: Type of Earned Hours	OHRS Chapter 7 Section 7.7.5.2
		S635 ** ** (7 digit account number)	Earned Hours Details – UPP	Digits 4 and 5: Occup Class Digit 6: Employment Status Digit 7: Type of Earned Hours	OHRS Chapter 7 Section 7.7.5.2
		S638 ** ** (7 digit account number)	Earned Hours Details – NP	Digits 4 and 5: Occup Class Digit 6: Employment Status Digit 7: Type of Earned Hours	OHRS Chapter 7 Section 7.7.5.2
		S639 ** ** (7 digit account number)	Earned Hours Details - MED	Digits 4 and 5: Occup Class Digit 6: Employment Status Digit 7: Type of Earned Hours	OHRS Chapter 7 Section 7.7.5.2

Secondary Account Type	Account Framework	Account Number	Account Name	What does the ** refer to in the Account Number?	Reference in OHRS
Statistical	Head Count	S611 ** **	Head Count - MOS	Digits 4 and 5: Occup Class Digit 6 and 7: Employment Status	OHRS Chapter 7 Section 7.7.5.1
		S615 ** **	Head Count - UPP	Digits 4 and 5: Occup Class Digit 6 and 7: Employment Status	OHRS Chapter 7 Section 7.7.5.1
		S618 ** **	Head Count - NP	Digits 4 and 5: Occup Class Digit 6 and 7: Employment Status	OHRS Chapter 7 Section 7.7.5.1
		S619 ** **	Head Count - MED	Digits 4 and 5: Occup Class Digit 6 and 7: Employment Status	OHRS Chapter 7 Section 7.7.5.1
Statistical	Health Service Organization Profile	S820 20 **	Employees by Union/Non Union Affiliation	02 – Non-Union 04 to 58 – Union name	OHRS Chapter 7 Section 7.7.6

7.10   OHRS Acronyms for CMH&A

The following table lists common acronyms used within the CMH&A healthcare sector:

Acronym	Full Name
AC	Accounting Centre
ACT team	Assertive Community Treatment team
CCAC	Community Care Access Centre
CHC	Community Health Centre
CICA	Canadian Institute for Chartered Accountants
CIHI	Canadian Institute for Health Information
CMH	Children's Mental Health
CMH&A	Community Mental Health and Addiction
CSS	Community Support Services
F	Financial (account)
FC	Functional Centre
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principles
HIT	Healthcare Indicator Tool
LTCH	Long-Term Care Home
LHIN	Local Health Integration Network
MED	Medical
MH	Mental Health
MIS	Management Information System

Acronym	Full Name
MOHLTC	Ministry of Health and Long-Term Care
MOS	Management and Operational Support
NP	Nurse Practitioner
OHFS	Ontario Healthcare Financial and Statistical database
OHRS	Ontario Healthcare Reporting Standards
PG	Problem Gambling
POMS	Psychiatric Outpatient Medical Salaries
PSC	Provincial Sector Code
Q2	Quarter 2
Q3	Quarter 3
S	Statistical (account)
SA	Substance Abuse
SH	Supportive Housing
SPGI	Service Provider Group Interaction
SPI	Service Provider Interaction
SR	Service Recipient
TB	Trial Balance
UPP	Unit Producing Personnel
UD	Undistributed
YE	Year End

7.11   Frequently Asked Questions (FAQs) – Head Count, Earned Hours Details Accounts

Q1: Do I have to report head count for all fund types and all functional centres?
A1:   Fund type 1 & 2 is mandatory. Fund type 3 is optional for now. Accounts must be reported for functional centres 7* 1, 7* 2, 7* 3, 7* 4, 7* 5, 7* 7, 7* 8, 7* 9.

Q2: If two organizations share an employee, which organization should report the head count?
A2: The facility providing the employee with a T4 reports the head count. The receiving facility would record purchased hours, and therefore, no head count is required when reporting purchased hours.

Q3: How do I report staff that are purchased services?
A3: Purchased service staff are not reported in the head count.

Q4: Do I report head count if an employee is on maternity leave, short-term leave, long term leave, or WSIB?
A4: Yes, include in the head count.

Q5: Where do I classify a crisis worker?
A5: Select the professional occupational class they belong to. For example, if they are a Registered Nurse select "11=RN"; if they are a licensed Social Worker select "51=Social Worker".

Q6: If an employee is a Social Worker with a diploma, which class is used?

A6: The Social Worker must maintain a license with the College of Social Work. If the employee maintains a license select "51=Social Worker". If a license is not maintained select "60=Other Therapist".

Q7: Where do I classify a Chaplain?
A7: Select "Other Therapist = 60"

Q8: Where do I classify a behaviour therapist?
A8: Select the professional occupational class they belong to. If an occupational class is not available then select "Other Therapist = 60".

Q9: Where do I classify a Professional Practice Leader (PPL)?
A9: Professional Practice Leaders are trained professionals, for example, a physiotherapist, occupational therapist or registered nurse.

Q10: Clarify the use of "Nurse Manager", occupational class 13.
A10: A Nurse Manager is a registered nurse whose primary function is the operational coordination of a clinical unit or department. The role involves providing directions to nurses on the unit or department they should be reporting to the incumbent. To be classified as a Nurse Manager an employee must be a Manager and a Registered Nurse.

Q11: If a Respiratory Therapist (RT) is working as a Nurse Manager, which occupational class do I select?
A11: Select "Respiratory Therapist = "41".

Q12: If a finance clerk is working in Finance, and is maintaining their RN license, which occupational class do I select?
A12: Select "RN = 11". The employee must be maintaining their license to be counted in that particular occupational class.

Q13: Provide some examples of staff positions that fall under Professional not uniquely identified (71), Regulated not uniquely identified (72) and Unregulated not uniquely identified (73) categories as the 4th and 5th digits.
A13: Refer to the definitions listed above. Below are some examples.

Professional not uniquely identified (71):
Canadian College of Health Service Executives, Designated Accountant, Professional Engineer, Human Resources Professional Association of Ontario (HRPAO)

Regulated not uniquely identified (72):
Electrician, Plumber

Unregulated not uniquely identified (73):
MBA, ,Nursing Aide, Nursing Attendant

Q14: If a Nurse Practitioner is working as Registered Nurse (UPP), which occupational class do I select?
A14: Select "Nurse Practitioner = 16", as the 4th and 5th position of the head count number, and select UPP as the broad occupation group. I.e., S 615 11 **.

Q15:   If a RPN who has maintained their license but works as a Case Management assistant (the RPN designation is not needed for them to perform their job) which occupational class do I select?
A15:   Select "RPN = 12".

Q16:   How do I use occupational class codes 21-Technologist, 22-Technician and 23-Diagnostic Assistant?
A16:   These occupational class codes are expected to be used in the 7*4 framework.

Q17:   How do I classify a Vice President-Nursing, or Chief Nursing Officer?
A17:   If they are maintaining their RN license, then record as occupational class code "11". If not, and they belong to the Canadian College of Health Service Executives (CCHSE), select "71-Professional not uniquely identified". If they do not belong to CCHSE, then select "73"-Unregulated not uniquely identified".

Q18:   How do I report an employee who is seconded?
A18:   Seconded employees are recorded in Marketed Services functional centre, 7* 9 20 32. Refer to chapter 7 for an explanation of secondments recorded in this functional centre.

Q19:   If an employee maintains a current health professional license and has other professional designations or degrees, which occupational class is the priority?
A19:   The health professional license should be reported.

Q20:   If an employee has a Masters in Business Administration (MBA) what code should I use?
A20:   Use code 73=Unregulated not uniquely identified.

Q21:   What broad occupational group should be selected if an employee works as both MOS and UPP?
A21:   Select the broad occupational group that the employee works most of the time as. If the employee is 50% MOS and 50% UPP, report the broad occupational group as UPP for the Head Count statistic, S61*.

Q22:   When an employee maintains a current nursing license and a current license in another health profession, which occupational class should be reported?
A22:   The nursing license should be reported.

Q23: Should the recovery of the earned hours be recorded in the Marketed Services functional centre or the Admin functional centre?
A23:   The external recovery of earned hours should be reported in the same functional centre where the external recovery of compensation for employee has been reported. The reporting of the recovered earned hours as a negative will reduce the total earned hours and ensure that the total hours reported match to the total compensation reported.