



SAN BERNARDINO COUNTY

Behavioral Health  
Cost and Financial Reporting

## FY 2019/2020 Cost & Financial Report System (CFRS) Training

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Administrative Supervisor I

Presented By: **Jennifer L. Muñoz**

09/01/2020

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### Housekeeping

Page 2

- Everyone will be on mute for less distractions
- Mute phone line but **do not** place on hold
- Q & A During Training
  - Enter in Chat box
  - Periodic checks
- Q & A – Please write down your questions
  - We will be compiling a list of FAQs which will include all questions from today and will be posted on DBH website.




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### FY 19/20 Cost Report Timeline

Page 3

▪ Cost Report Templates (available for download)	▪ September 4, 2020
▪ 356 & Rev reports available on FTP site	▪ Between September 28-31, 2020
▪ Cost Report Submission	▪ October 6, 2020
▪ Preliminary Cost Settlement	▪ December 20, 2020
▪ Final Cost Settlement	▪ TBD by DHCS




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**Training Materials** Page 4

- **DBH – Cost Report Instructions (DBH Website)**
- PowerPoint Presentation (DBH Website)
- Acronyms
- Medi-Cal Cost Report Sample Forms (DBH Website)
- Cost Settlement Sample Forms
- FY 19/20 CCR Rates (DBH Website)
- Mode and Service Function Information (DBH Website)
- Cost Allocation & Cost Per Unit Samples (DBH Website)
- PEI - Modes of Service (DBH Website)
- FY 19/20 Schedule B – Units of Service Reference Guide (DBH Website)
- FY 19/20 DHCS Cost Report Template (DBH Website)

Contract Providers link @ <http://wp.sbcounty.gov/dbh/for-providers/fiscal/>

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**Provider Reports** Page 5

DBH provides the following reports: 

- 356T Report – Total Units of Service
- 356 MM Report - Medi-Medi Units of Service
- 356 TMs6 Report – Total M/C Units of Service Excluding ES, HF, BC, PR, RG, and ACA
- 356 ES Report – Enhanced Units of Service (Children)
- 356 BC Report – Breast & Cervical Cancer Treatment & Prevention Units of Service

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**NEW** **Provider Reports (NEW PERIODS)** Page 6

DBH provides the following reports:

- 356T Report – Total Units of Service 07/01/19 – 06/30/20
- 356 TMs7 Report – Total M/C Units of Service Excluding ES, HF, BC, PR, RG, and ACA
  - **NEW** 1) 07/01/19 – 12/31/19
  - 2) 01/01/20 – 02/29/20
  - 3) 03/01/20 – 06/30/20
- 356 MM Report - Medi-Medi Units of Service
  - 1) 07/01/19 – 12/31/19
  - 2) 01/01/20 – 02/29/20
  - 3) 03/01/20 – 06/30/20

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**Cost Report and Cost Settlement Sample Review** Page 13

Process will include reviewing a sample Cost Report and Cost Settlement MH 1950.

- Sample Cost Report
- Sample Cost Settlement (MH 1950)



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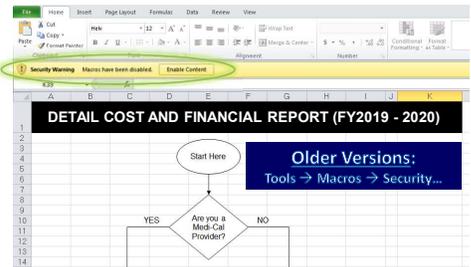
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**Cost Report Form Reminder** Page 14



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**Cost Report Forms – Summary List** Page 15

- MH 1900 INFO – Info Sheet (Complete Section I Only)
- MH 1901 Sch A – Schedule of Published Charges
- MH 1901 Sch B – Units of Service & Revenue by Mode of Service & Service Function
- MH 1901 Sch C – Allocate Costs to Modes & Service Functions
- MH 1960 – Calculation of Program Costs
  - Salaries and Benefits (Line 34 Column A)
  - Other Expenditures (Line 34 Column B)
- MH 1961 – Medi-Cal Adjustments to Costs
- MH 1962 – Other Adjustments

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**Cost Report Forms – Summary List** Page 16

- **MH 1964** – Allocation of Cost to MS  
No Data Entry (Populates from MH 1960 & MH 1901 C)
- **MH 1966** – Allocation of Cost to SF  
No Data Entry (Populates from MH 1901 A, B, and C)
- **MH 1968** – Determine Net SD/MC Direct Svcs  
No Data Entry (Populates from MH 1966)
- **MH 1979** – SD/MC Preliminary Desk Settlement  
No Data Entry (Populates from MH 1968)
- **MH 1992** – Funding Sources  
Medi-Medi Revenue & Medi-Insurance Revenue entered on the MH 1901 Schedule B must also be included here.  
Report 3rd Party Revenues (Patient Insurance, Fees, etc.) collected by your organization.

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**Cost Report Data Requirements** Page 17

**Providers will need the following:**

- ✓ Cost Report Forms/Templates
- ✓ Units of Service Reports (356)
- ✓ Published Charges
- ✓ Financial Statements (Cost by Contract/Program)
- ✓ Method of Allocation between Modes of Service and Service Functions  
(Review MH 1966 forms after allocation of costs)
- ✓ Funding Information  
(i.e. MHSA, Realignment - Net County, etc.)



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**Department of Behavioral Health** Page 18

**Units of Service Reports**

- Reports sorted by Contract # and Reporting Units
- Download from your FTP site  
Contact ISD Helpdesk for access and setup.  
Email: [ISDHelpdesk@isd.sbcounty.gov](mailto:ISDHelpdesk@isd.sbcounty.gov)
- **Mode 10 Units of Service**
  - Service Functions 20-29 (hours) use **Staff Time** column
  - Service Functions 81-99 (days) use **Units** column
- **Mode 45 & Mode 60 Units of Service**
  - Enter "1" for Total Units if not present on 356 Unit Reports.

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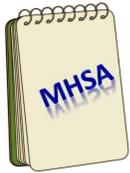
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**Service Functions for Cost Report** Page 19

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**MHSA – PEI Functions (PEI Only)**  
**Mode 15 – Outpatient Services**  
**Mode 45 – Outreach Services**

Please refer to the DBH website for a worksheet detailing PEI Modes of Service and Service Function Codes



Title of PEI Code worksheet:  
**Mental Health Service Act**  
**Prevention and Early Intervention Programs**

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**Dept. Of Health Care Services Updates** Page 20

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**Reporting for ACA services:** 

- Affordable Care Act (ACA) services will be reported in two time periods for FY 19/20.
- 93% FFP for 7/1/19 – 12/31/19 services.
- 90% FFP for 1/1/20 - 6/30/20 services.
- 7-10% SGF (State General Fund) for 2020 match.

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**DBH Reminders** Page 21

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**MH1950 – Cost Settlement Form:**

- Incorporated into the Cost Report Template
- Populates from various Cost Report Forms
- Input **ONLY** the following:
  - Sch. A Budget amounts
  - **Payment amounts received (as a negative value)**

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**Cost Settlement Review** Page 43

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**MH 1950 Cost Settlement Checklist:**

1. Review MH 1950 Cost Settlement Form
2. Reconcile data to Cost Report
3. Reconcile data to Budget Schedule A
4. Cost Report and Settlement approval
5. Sign and date the MH 1950 – and email



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**Cost Settlement Review** Page 44

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DBH review will result in the following:

1. Acceptance as submitted
2. Additional questions
3. Revisions to submission
4. Submission to the DHCS (State)



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**Cost Settlement Review** Page 45

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**MH 1950 Cost Settlement**

**Underpayment:**

DBH Fiscal initiates the payment process

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Auditor-Controller (ATC) office sends payment to providers

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**Cost Settlement Review** Page 46

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## MH 1950 Cost Settlement

**Overpayment:**

DBH Fiscal sends a "Settlement Letter" with payment options outlined

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Providers remit payment per contract agreement

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**Cost Report Preliminary Review** Page 47

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## Provider Cost Report Checklist:

1. Email electronic copy
2. MH 1900 INFO - Legal Entity Name line:  
Enter LE Name **and** Contract Number
3. MH 1901 B – Cost Report form **must** reconcile to  
DBH provided unit reports
4. MH 1901 C – Allocation Method
5. Error? **or** OK? (MH 1901-C, 1964, etc.)

Cost Report(s) must be **error-free** by Oct. 6th deadline.  
 Not considered to be properly submitted until **all** errors have been corrected.

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**Important Information** Page 48

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**October 6th** – submit Cost Report(s) and MH1950(s)

**SUBMIT:**

- ✓ **Electronic** copy of the Cost Report(s) and the **signed** MH1950 settlement form(s), financial statements for all contracts, and published charge schedule to [DBH-CFR@dbh.sbcounty.gov](mailto:DBH-CFR@dbh.sbcounty.gov)
- ✓ A confirmation from DBH will be sent when we receive the files ok.

**Just for Information:**

**ADDRESS :** DBH – Fiscal Services  
 Attn: Cost Reporting Unit  
 303 E. Vanderbilt Way, 4<sup>th</sup> Floor  
 San Bernardino, CA 92415-0026

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**Contractual Agreement** Page 49

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**Non-Compliance:**

- 1) If a cost report is not received by the due date, DBH may withhold payment on Contractor's claims until cost report is submitted.
  - > "In the event the Contractor fails to complete the cost report(s) when due, the County may, at its option, withhold any monetary settlements due the Contractor until the cost report(s) is (are) complete."
  - > "If the Contractor does not submit the required cost report(s) when due and therefore no costs have been reported, the County may, at its option, request full payment of all funds paid Contractor under Payment Article of this Agreement. Contractor shall reimburse the full amount of all payments made by County to Contractor within a period of time to be determined by the Director."

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**Contractual Agreement** Page 50

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**Non-Compliance:**

- 2) If a provider does not make cost settlement payments on demand, or make necessary payment arrangements with DBH-Fiscal, DBH may withhold payment on Contractor's claims.
  - > "If the appropriate agency of the State of California, or the County, determines that all, or any part of, the payments made by County to Contractor pursuant hereto are not reimbursable in accordance with this Agreement, said payments will be repaid by Contractor to County. In the event such payment is not made on demand, County may withhold monthly payment on Contractor's claims until such disallowances are paid by Contractor."

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**Contractual Agreement** Page 51

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**Non-Compliance:**

- > "Should the Contractor owe monies to the County for reasons including, but not limited to, Quality Management review, cost-settlement, and/or fiscal audit, and the Contractor has failed to pay the balance in full or remit mutually agreed upon payment, the County may refer the debt for collection. Collection costs incurred by the County shall be recouped from the Contractor. Collection costs charged to the Contractor are not a reimbursable expenditure under the Contract."

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**Contractual Agreement** Page 53

- No claims for reimbursement will be accepted by the County after the cost report is submitted. The total cost reported must match the total of all the claims submitted to DBH by Contractor as of the end of the operative fiscal year, which includes final claim.

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**Before Submission, please...** Page 53

- Submit the Cost Reports and supporting documents in a timely manner
- Make sure all contracts are accounted for
- Double-check your numbers before submission

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**Questions & Answers** Page 54



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**Questions & Answers** Page 55

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Should you have additional questions, please email us:

Email us... 

**IT Help:** (Units of Service data questions)  
[DBH-IT-Helpdesk@dbh.sbcounty.gov](mailto:DBH-IT-Helpdesk@dbh.sbcounty.gov)  
 Phone: 909-386-9730

**Cost Report Fiscal Questions:**  
[DBH-CFR@dbh.sbcounty.gov](mailto:DBH-CFR@dbh.sbcounty.gov)

 Email Subject Line: "FY 19-20 CR"

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**Contact Information** Page 56

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 909.388.0850  
[Jennifer.Munoz@dbh.sbcounty.gov](mailto:Jennifer.Munoz@dbh.sbcounty.gov) 

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 909.388.0834  
[Victor.Quezada@dbh.sbcounty.gov](mailto:Victor.Quezada@dbh.sbcounty.gov) 

Clara Li, Accountant III  
 909.388.0899  
[Clara.Li@dbh.sbcounty.gov](mailto:Clara.Li@dbh.sbcounty.gov)

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**Acronyms / Glossary** Page 57

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- ACA - Affordable Care Act (Medicaid Expansion)
- ATC - Auditor-Controller/Recorder/Treasurer/Tax Collector
- BCCTP - Breast & Cervical Cancer Treatment & Prevention
- CCR - County Contract Rates
- CMS - Centers for Medicare & Medicaid Services
- DBH - Department of Behavioral Health (County)
- DHCS - Department of Health Care Services (State - current)
- DMH - Department of Mental Health (State – previous years)
- ES - Enhanced SD/MC
- FFP - Federal Financial Participation
- HF - Healthy Families
- ITWS - Information Technology Web Services
- LE - Legal Entity
- M/C - Medi-Cal
- MCAP - Medi-Cal Access Program

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**Acronyms / Glossary** Page 58

- MLH - Mental Health
- MM - Medi-Medi (Medicare & Medi-Cal)
- MS - Mode of Service
- PEI - Prevention & Early Intervention
- PR - Pregnancy Services
- QM - Quality Management (DBH)
- RG - Refugee Services
- RU - Reporting Unit
- SB75 - Senate Bill 75 (State funded Medi-Cal for All Children program)
- SD/MC - Short Doyle Medi-Cal
- SF or SFC - Service Function Code
- SIMON - San Bernardino Information Management Online Network
- 142 - Total Services Summary Report
- 150 - Medi-Cal Claimed Service Summary Report

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