

# Module 3

## Cost Report Sample Forms Presentation

## 3A - Published Charges and Units of Service

- MH 1900
  - LE Information
- MH 1901 Schedule A
  - SMA for Hospital Admin Day
  - Published Charges
  - Non-MC Contract Rates
- MH 1901 Schedule B
  - Total UOS
  - MC UOS by MC sub-fund and time period
  - MC 3<sup>rd</sup> party revenues
- LAC 102
  - UOS by Funding Plan , MC sub-fund and time period
  - Summary of MHSA UOS
- LAC 102 Supplemental Worksheet for MHSA
  - MHSA UOS by MHSA Funding Plan

# MH 1900 Information Worksheet

- LE Contract Providers complete Section I only
- LE Name and LE Number Information provided is automatically linked to the cost report forms
- Please make sure County Information is completed as follows:
  - County Code: 19
  - County: Los Angeles County
  - Is this a County LE Cost Report?
    - Select “No”
    - Only Los Angeles County LE #00019 selects “Yes”

# MH 1901 Schedule A

- Published Charges (PC) are required for all authorized Medi-Cal services
- This form serves as a source document that will enable the PC rates to be cell referenced to all other applicable cost report forms
- Comparison of Lower of Cost or Charges (LCC) Medi-Cal reimbursement principle

# MH 1901 Schedule B

This form is used to report the following information:

- Settlement Type

- Cost Reimbursement Method - CR or HOSP
- IMD services – need to enter CR on Schedule B and modify the Settlement Type on LAC 103 from CR to NR

- UOS

- Summarize by Mode and Service Function Code
- Report by the appropriate time base for each Mode and Service Function Code

# MH 1901 Schedule B - continue

- Report Total UOS, MC UOS by MC sub-fund and time period, and non-MC UOS
- Report MC 3<sup>rd</sup> party revenues by MC sub-fund
- Set up lines for reporting Mode 60 Eligible Direct Cost – must enter “1” UOS under the Total Units column

# LAC 102 and LAC 102 Supplemental Worksheet for MHSA

- Report UOS by Funding Plan
- Within each Funding Plan, report MC UOS by MC sub-fund and time period, and non-MC
- MHSA Funding Plans are reported on the LAC 102 Supplement Worksheet for MHSA
- Provide PEI breakdown by Age Group for State MHSA Annual Revenue and Expenditures Report

## 3B - SD/MC Specialty Mental Health Related Costs

### ■ Non-Hospital Legal Entities

#### ■ LAC 101 – MH 1960 Supplemental Detail

- Identify LE total cost, breakdown of that cost among Administration, Unallowable, non-DMH program, and DMH Specialty Mental Health program

#### ■ MH 1960 - Calculation of Program Costs

- DMH Specialty Mental Health program cost carried from LAC 101 – no data entry

#### ■ MH 1961 – MC Adjustment to Cost

- Identify adjustment for Medi-Cal unallowable cost

#### ■ MH 1962 – Other Adjustment

- Identify the non-DMH program cost – no data entry



## 3B - SD/MC Specialty Mental Health Related Costs - continue

- MH 1901 - Allocation of Total Cost Methodology (Schedule C)
  - Allocate the Specialty Mental Health service cost to Mode and SFC
  - Identify the cost of Community Outreach Services and other services, such as Life Support and IMD
  - Identify the Mode 60 eligible direct cost
- MH 1964 – Allocation of Costs to Mode of Services
  - Summarize allocated cost by Mode of Service – no data entry

## 3B - SD/MC Specialty Mental Health Related Costs - continue

- MH 1966 – Allocation of Costs to SFC - Mode Total
  - Identify the cost per unit, published charges, Medi-Cal costs and Medi-Cal published charges
  - For the comparison of lower of cost or charges on MH 1968
- LAC 103 – MH 1901 Supporting Detail to Schedules A, B, and C
  - Calculate cost per unit
  - Identify CMA
  - Determine reimbursable rate
  - Identify 3rd party revenues
  - Determine the net claimable cost before the applicable of funded program contract limitation

# 3B - SD/MC Specialty Mental Health Program Costs - continue

## ■ Hospital Legal Entities

### ■ MH 1960\_HOSP\_COST

- In order to complete the MH 1960\_HOSP\_COST form, Hospital LE must first complete the CMS 2552, Hospital and Hospital Health Care Complex Medicare or Medi-Cal cost report. A hospital that does not submit a CMS 2552 to CMS and/or DHCS must at least complete worksheets A, A6, A7, A8, A8-2, A8-4, and worksheet B, Part I of the CMS 2552.
- Hospital LE must submit the CMS 2552 as supporting source document in the cost report submission package.

## 3B - SD/MC Specialty Mental Health Program Costs - continue

- The following MH 1960 hospital forms are used to apportion the hospital cost and the physician cost for the Medi-Cal services by Mode 05, Mode 05 Admin Day, Mode 10 and Mode 15.
  - MH 1960\_HOSP\_05
  - MH 1960\_HOSP\_05\_ADMIN
  - MH 1960\_PHYS\_05
  - MH 1960\_PHYS\_05\_ADMIN
  - MH 1960\_HOSP\_10
  - MH 1960\_PHYS\_10
  - MH 1960\_HOSP\_15
  - MH 1960\_PHYS\_15

# Medi-Cal Reimbursement

- MH 1968 – Determination of SD/MC Direct Services and MAA Reimbursement
  - Comparison of Lower of Costs or Charges (LCC)
  - Reimbursement of SD/MC services is the lower of Medi-Cal costs or Medi-Cal Published Charges
- MH 1969 – Lower of Costs or Charges Exemption Determination (optional form)
  - Determine whether or not the LE meets the Nominal Fee provider criteria to qualify as Nominal Fee provider
  - Nominal Fee provider is reimbursed at cost / exempt from LCC

# Medi-Cal Reimbursement

- MH 1979 – SD/MC Preliminary Desk Settlement
  - Calculate FFP
  - Calculate State Match for ACA and SGF for SB75
  - Adjustments to FFP
    - LAC-DMH use this column to reflect adjustments for County CMA and Funded Program Contract Amount limitation

# Concepts in Review Quizzes

After viewing the Cost Report Sample Presentation, please complete Module 3 Concepts in Review Quizzes in the following Link:

<https://forms.office.com/Pages/ResponsePage.aspx?id=SHJZBzjqG0WKvqY47dusgUQfczZPFkpFsa-wadWQDvZUMkMxNDIRRTdQU1ILSTZOWUpEN0tXNFA5Vy4u>



# OTHER DMH KEY CONTACTS

- **CIOB:**

Helpdesk

(213) 351-1335

- **Settlement Section:**

Tracy Namkung

(213) 738-4831

- **Provider Reimbursement:**

Yesuneh Lula

(213) 738-4692