

**LOS ANGELES COUNTY
DEPARTMENT OF MENTAL HEALTH**

**FY 2022-23
COST REPORT TRAINING**

Presented by:
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LOS ANGELES COUNTY
**DEPARTMENT OF
MENTAL HEALTH**
hope. recovery. wellbeing.



Housekeeping and Opening Remarks

- Welcome
- Microphones are muted
- Q&A at the end of training as time permits (submit questions in chat during the presentation)
- Session is being recorded, recording and PowerPoint will be posted in the DMH Cost Report webpage:

<https://dmh.lacounty.gov/for-providers/administrative-tools/cost-report-training-materials/>



Training Objectives

1. Share Key Dates
2. Provide Updates From State DHCS and County
3. Cost Report Overview
4. FY 2022-23 Cost Report Walkthrough
 - State Forms
 - County (LAC) Forms
5. Update On Settlement and Final Shift Request Status
6. Provide Contact Information
7. Answer Questions



Key Dates for FY 2022-23 Cost Report

March 4, 2024

- Cost Report submission due date

March 5, 2024

- Assessment of \$100 per calendar day will be incurred as late fee until the Cost Report is received, or the day after an approved extended deadline*

**approval of extensions will depend on State's grant of County's extension request*



DHCS Updates

Behavioral Health Information Notice

The COVID-19 Public Health Emergency (PHE) ended on May 11, 2023:

- July 1, 2022 through May 11, 2023 continued to waive the lower of actual cost or usual and customary charges
- May 12, 2023 through June 30, 2023, State will settle interim payments for outpatient* SMHS provided by county contract providers to the lower of actual cost or usual and customary charges

*outpatient services include Mode 05 (24-hr service), Mode 10 (day service) and Mode 15 (outpatient service)



DHCS Updates, cont.

Beginning April 1, 2023 through **January 1, 2024**, the temporary increases to the FMAP and eFMAP will be reduced each calendar quarter until the FMAP and eFMAP return to their original values (prior to the FFCRA)*

FMAP Type	Cost Settlement		CalAIM Payment Reform		
	Current FMAP (Federal/ State) Available through 3/31/2023	1st FMAP Rollback (Federal/ State) Effective 4/1/2023-6/30/2023	2nd FMAP Rollback (Federal/ State) Effective 7/1/2023-9/30/2023	3rd FMAP Rollback (Federal/ State) Effective 10/1/2023-12/31/2023	FMAP Funding Ratio (Federal/ State) Beginning 1/1/2024
1905 (b) FMAP	56.2/43.8	55/45	52.5/47.5	51.5/48.5	50/50
eFMAP (non-CHIP and CHIP)	69.34/30.66	68.5/31.5	66.75/33.25	66.05/33.95	65/35

*Families First Coronavirus Response Act (FFCRA)



County Updates

- County also ended the waiver of lower of cost, **CMA** or published charge principle after May 11, 2023 due to the end of the COVID-19 Public Health Emergency (PHE) per State DHCS;
- State released the template on January 22, 2024 and subsequently released another version on January 26, 2024; therefore, it is still subject for State revision, if errors are reported by counties;
 - ◁ Cost Report Template will be saved in the DMH Cost Report training website after this training;
 - ◁ Settlement analysts will email the template and other attachments to each provider;
 - ◁ FY 2022-23 Countywide Maximum Allowance (CBO Bulletin #NGA 23-002)



County Updates, cont.

Due to change in FMAP, match allocation schedule is updated.

FY 2022-23 FFP, 2011 Realignment, SGF, Local Match Schedule			EPSDT	Non EPSDT	
Settlement Group (Payor)	Period	FMAP*	2011 Realignment	Local Match	SGF
Regular FMAP - Short/Doyle Medi-Cal	07/01/22 - 03/31/23	56.20%	43.80%	43.80%	
Regular FMAP - Short/Doyle Medi-Cal	04/01/23 - 06/30/23	55.00%	45.00%	45.00%	
Enhanced FMAP - Non CHIP Beneficiaries	07/01/22 - 03/31/23	69.34%	30.66%	30.66%	
Enhanced FMAP - Non CHIP Beneficiaries	04/01/23 - 06/30/23	68.50%	31.50%	31.50%	
Enhanced FMAP - CHIP Beneficiaries	07/01/22 - 03/31/23	69.34%	30.66%	30.66%	
Enhanced FMAP - CHIP Beneficiaries	04/01/23 - 06/30/23	68.50%	31.50%	31.50%	
Enhanced FMAP - BCCTP Beneficiaries	07/01/22 - 03/31/23	69.34%		30.66%	
Enhanced FMAP - BCCTP Beneficiaries	04/01/23 - 06/30/23	68.50%		31.50%	
Enhanced FMAP - Pregnancy Beneficiaries	07/01/22 - 03/31/23	69.34%		30.66%	
Enhanced FMAP - Pregnancy Beneficiaries	04/01/23 - 06/30/23	68.50%		31.50%	
Refugee Beneficiaries	07/01/22 - 06/30/23	100.00%			
Affordable Care Act	07/01/22 - 06/30/23	90.00%			10.00%
Medi-Cal Access Program (MCAP)	07/01/22 - 03/31/23	69.34%	30.66%	30.66%	
Medi-Cal Access Program (MCAP)	04/01/23 - 06/30/23	68.50%	31.50%	31.50%	
State Funded Beneficiaries	07/01/22 - 06/30/23				100.00%

*Sources:

1) Behavioral Health Information Notice No: 23-020

2) Short Doyle Medi-Cal Aid Code Chart (Revised 4/4/23); Aid Code Types and FFP Tab

Effective May 12, 2023, State and County ended waiver of lower of cost, CMA or published charge principle



County Updates, cont.

New Funded Programs

- ◁ CalWORKs Coordinated Entry System Invoice (replaced CalWORKs Homeless Family Solution System Invoice)
- ◁ Mobile Crisis Outreach Teams (MCOT) (MC, NonMC, Invoice)
- ◁ DMH Mental Health Services Startup Fund Invoice
- ◁ MHSA Outpatient Care Services Startup Fund Invoice
- ◁ MHSA Alternative Crisis Services Invoice (Patch, Startup Fund)
- ◁ MHSA PEI Startup Fund Invoice



Cost Report Overview

Cost Report is an annual financial report required to be submitted to DHCS that shows actual expenditures, revenues and Specialty Mental Health Services delivered.

Purpose

- Calculate cost per unit by mode and service function code
- Determine estimated net Medi-Cal Reimbursement and Federal Financial Participation (FFP) for each Provider
- Identify uses and sources of funding
- Serve as the basis for the year-end cost settlement, focused reviews, and subsequent Fiscal audit
- Serve as source for County fiscal year-end cost information



Cost Report Overview, cont.

Legal Entity with at least one of following contracts is required to submit the cost report

- Legal Entity – Mental Health
- 24-Hour Residential Treatment Program
 1. Crisis Residential Treatment Programs (CRTP)
 2. Enriched Residential Services (ERS)
 3. Medical Intensive Skills Nursing Facility and Psychiatric Services
 4. Mental Health Congregate-Style Care Services
 5. Mental Health Rehabilitation Center (MHRC)
 6. Psychiatric Health Facility (PHF)
 7. Skilled Nursing Facility – Special Treatment Programs
- Restorative Care Village Crisis Residential Treatment Programs (RCV_CRTP)
- Urgent Care Center



Cost Report Forms

Schedules developed by State (focus on schedules applicable for Outpatient Services)

- **MH1900_INFO** Information Sheet
- **MH1901_Schedule_A** Various Rates Schedules (SMA, Published Charges, Contract Rates for Non MC Services)
- **MH1901_Schedule_B** All Units of Service and Revenue by Settlement Type, Mode & SFC, and Settlement Group
- **MH1901_Schedule_C** Allocate Costs to Modes & Service Functions by direct costs or relative value
- **MH1960** Calculation of Program Costs
- **MH1961** Medi-Cal Adjustments to Costs
- **MH1962** Other Adjustments
- **MH1964** Allocation of Costs to Modes of Service
- **MH1969** Lower of Costs or Charges Exemption Determination (optional)
- **MH1969_INST** Nominal Fee Provider Determination (optional form)
- **MH1966s** Allocation of Cost to SFC
- **MH1968** Determination of SD/MC Direct Services and MAA Requirement
- **MH1979** SD/MC Preliminary Desk Settlement
- **MH1991** Calculations of SD/MC Hospital Admin days, if applicable
- **MH1992** Funding Sources (updated by County)

Forms in Blue font: no input required; Forms in Purple color: input is optional as needed



Cost Report Forms, cont.

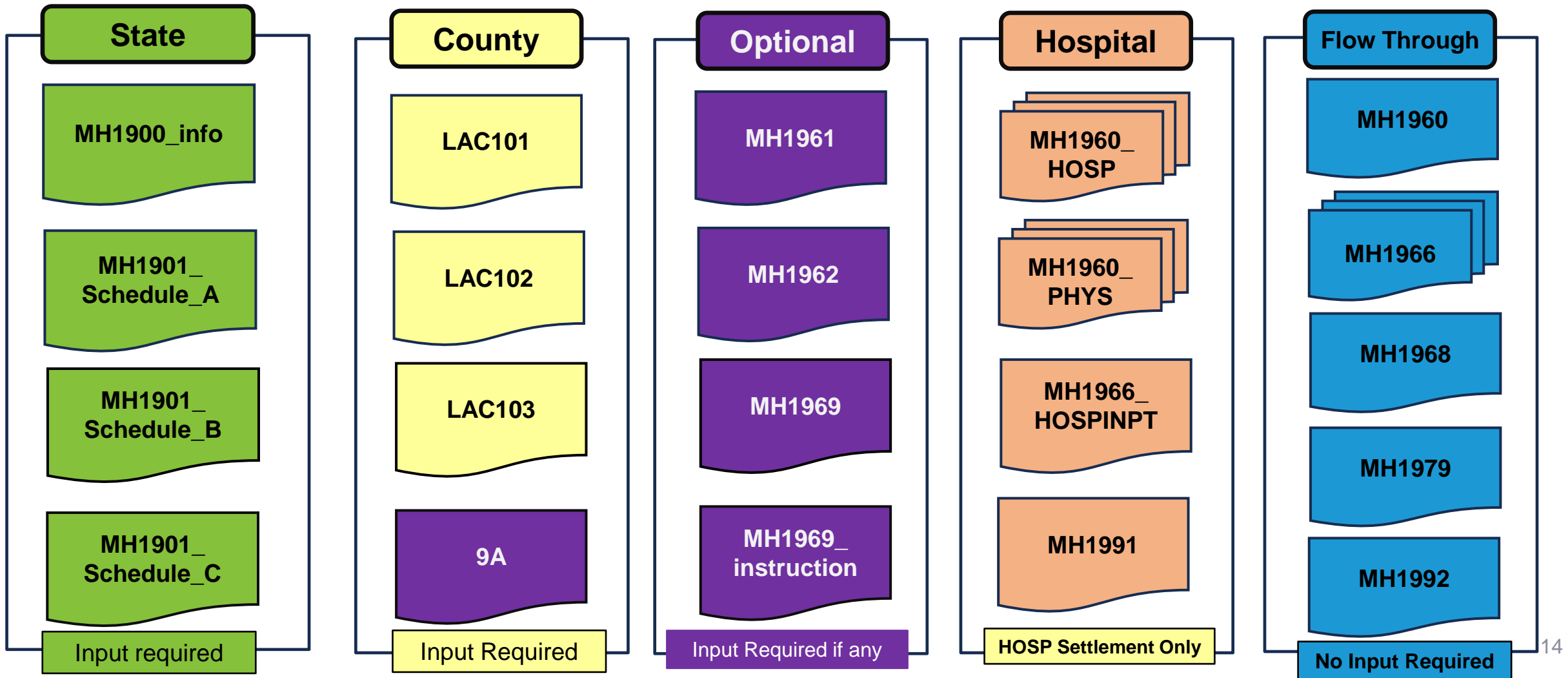
Schedules developed by County for calculation of contract funded program

- LAC_101 Supplemental Detail to MH1960
- LAC_102 Supplemental Detail to MH1901_Schedule_B
- LAC_103 Supplemental Detail to MH1901_Schedule A, B, and C
- 9A Schedule of Eligible Direct Cost Mode 60 – Supplemental Detail to MH1901_Schedule C

Forms in Purple color: input is optional as needed



Cost Report Forms, cont.





FY 2022-23 Cost Report Walk Through



Closer Look

A light gray magnifying glass icon is centered on the slide. The text "Closer Look" is written in a blue, cursive font and is positioned within the lens of the magnifying glass.



Cost Report Forms, MH1900_INFO

State of California Health and Human Services Agency	
DETAIL COST REPORT INFORMATION SHEET MH1900 (Rev. 12/23)	
SECTION I : ALL LEGAL ENTITIES :	
<i>All Legal Entities are to complete Section I.</i>	
Name of Preparer:	Jane Doe
Date:	1/31/2024
Legal Entity Name:	ABC Mental Health Center
Legal Entity Number:	12345
County:	Los Angeles
County Code:	19
Is this a County Legal Entity Report? (Yes or No)	No <input type="button" value="▼"/>
Are you reporting SD/MC? (Yes or No)	Yes <input type="button" value="▼"/>

Complete Section I only

1. Type in the Name of the Preparer
2. Type in Cost Report preparation Date
3. Type in Legal Entity Name
4. Legal Entity Number must be typed in "5 digit"
5. County (leave default value, "**Los Angeles**")
6. County Code (leave default value "**19**")
7. County Legal Entity Report (leave default value "**No**")
8. Report SD/MC ("**Yes**" if reporting SD/MC units on MH 1901B, "**No**" for none)



Cost Report Forms, MH1901_Schedule_A

State of California Health and Human Services Agency				Department of Health Care Services			
DETAIL COST REPORT							
SCHEDULE OF STATEWIDE MAXIMUM ALLOWANCES AND PUBLISHED CHARGES							
MH1901 SCHEDULE A (Rev. 12/23)				FISCAL YEAR 2022-23			
Entity Name: ABC Mental Health Center				Entity Number: 12345			
	A	B	C	D	E	F	G
SERVICE FUNCTION	MODE	SERVICE FUNCTION CODE	SMA	STATE APPROVED (NR)	PUBLISHED CHARGE	COUNTY NONM/C CONTRACTRATE	RATE FOR ALLOCATION
A. 24-HOUR SERVICES							
1 Hospital Inpatient	05	10-18			\$1,160.00		\$1,160.00
2 Hospital Administrative Day	05	19	\$761.82		\$385.65		\$385.65
3 Psychiatric Health Facility (PHF)	05	20-29					\$0.00
4 SNF Intensive	05	30-34					\$0.00
5 IMD Basic (No Patch)	05	35					\$0.00
6 IMD (With Patch)	05	36-39					\$0.00
7 Adult Crisis Residential	05	40-49			\$481.60		\$481.60
8 Jail Inpatient	05	50-59					\$0.00
9 Residential Other	05	60-64					\$0.00
10 Adult Residential	05	65-79					\$0.00
11 Semi-Supervised Living	05	80-84					\$0.00
12 Independent Living	05	85-89					\$0.00
13 MH Rehab Centers	05	90-94					\$0.00
14 Therapeutic Foster Care	05	95-98					\$0.00
B. DAY SERVICES							
15 Crisis Stabilization							
Emergency Room	10	20-24					\$0.00
16 Urgent Care	10	25-29					\$0.00
17 Vocational Services	10	30-39					\$0.00
18 Socialization	10	40-49					\$0.00

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 other applicable forms.

County Non-M/C Contract Rate is required for IMD providers that have 24 Hour contract.



Cost Report Forms, MH1901_Schedule_B

State of California Health and Human Services Agency

DETAIL COST REPORT

WORKSHEET FOR UNITS OF SERVICE AND REVENUE BY MODE AND SERVICE FUNCTION

MH1901 SCHEDULE B 07/01/22 - 06/30/23

- Designed for reporting MC units by MC Subfund (Payor) and Periods because of different FMAP, and the waiver of lower of Cost, CMA, or PC principle.
- Designed for reporting MC units by MC Subfund (Payor) and Periods due to the end of waiver for Medi-Cal Reimbursement.
- Select Settlement Type and Mode from Drop List. Type in applicable SF Code (must be 2-digit format. Ex. "04")
- MC units and related 3rd Party Revenue by Payor and Period will flow through from LAC_102.

Entity Name :

Settlement Types	MAA-Medi-Cal Administrative Activities	CR-Cost Reimbursement	CAW-California Work Opportunity and Responsibility to Kids (CaWORKS)
	TBS-Therapeutic Behavioral Services	MHS-Mental Health Specialty	FFPSA- Families First Prevention Services Act
	ISA-Integrated Service Agency	HOSP-Hospital	
	ASO-Administrative Services Organization	CCR - Continuum of Care Reform	

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
ALL UNITS 07/01/22 - 06/30/23				REGULAR FMAP SHORT/DOYLE MEDICAL 07/01/22 - 03/31/23		REGULAR FMAP SHORT/DOYLE MEDICAL 04/01/23 - 05/11/23		REGULAR FMAP SHORT/DOYLE MEDICAL 05/12/23 - 06/30/23		ENHANCED FMAP NON CHIP BENEFICIARIES 07/01/22-03/31/23		ENHANCED FMAP NON CHIP BENEFICIARIES 04/01/23-05/11/23		ENHANCED FMAP NON CHIP BENEFICIARIES 05/12/23-06/30/23	
Settlement Type	Mode	SF	Total Units of Service	SD/MC Units	SD/MC 3rd Party Revenue	SD/MC Units	SD/MC 3rd Party Revenue	SD/MC Units	SD/MC 3rd Party Revenue	Non CHIP Units	Non CHIP 3rd Party Revenue	Non CHIP Units	Non CHIP 3rd Party Revenue	Non CHIP Units	Non CHIP 3rd Party Revenue
1	CR	15	04	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -
2				-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -
3				-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -
4				-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -
5				-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -
6				-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -



Cost Report Forms, MH1901_Schedule_B, cont.

Common Settlement Types

- **CR** for Cost Reimbursement
- **HOSP** for Hospital Providers

Types of Modes of Service and Service Function Codes

Mental Health cost and units are captured by Modes of Service and Service Function Codes (SFC's)
Refer to MH1901_Schedule_A

Unit Count in 701U-P Report and cost reporting requirement

- Mode 05 = Day / Day
- Mode 10 = Hour / Hour; the billing unit for DR and DTI is client time, based on full or half day
- Mode 15 = Minute / Minute
- Mode 45 = Minute / Hour (units in 701U-P should be divided by 60)
- Mode 60/40 = Hour / Hour
- Mode 60/60 = Minute / Hour (units in 701U-P should be divided by 60)



Cost Report Forms, MH1901_Schedule_B, cont.

- **Enhanced FMAP Non Children Health Insurance Program (NonCHIP)** beneficiaries usually have approved SD/MC Aid Codes **E2, E4 or E5**. Per our recent inquiry with County CIOB, they did not see any Medi-Cal approvals with these Aid Codes.
- **Enhanced FMAP CHIP** beneficiaries are usually reported in 701U-P Claim Units of Service Report as **MCHIP**.
- **Medi-Cal Access Program (MCAP)** beneficiaries usually have approved SD/MC Aid Codes E6, E7, 0E or 0G. 701U-P Claim Units of Service Report updated as of January 10, 2024 reported only 1 Provider with MCAP units.
- **Non EPSDT services require local match to drawdown FFP**, except for **State Beneficiaries (i.e. SB75), Affordable Care Act (ACA) Medicaid Coverage Expansion (MCE)**, and **Refugee** payors.
- Non Medi-Cal units are computed by formula (Total units less all Medi-Cal units)



Cost Report Forms, MH1901_Schedule_C

State of California Health and Human Services Agency					Department of Health Care Services				
DETAIL COST REPORT									
SUPPORTING DOCUMENTATION FOR THE METHOD USED TO ALLOCATE									
MH1901 SCHEDULE C (Rev. 12/23)					FISCAL YEAR 2022 - 2023				
Entity Name : ABC Mental Health					Entity Number : 12345				
Fiscal Year: 2022 - 2023									
<input type="radio"/> Rate for Allocation <input type="radio"/> Published Charges <input checked="" type="radio"/> Directly Allocated					COSTS TO BE ALLOCATED Allowable Non-Hospital Mode Costs (MH1960 Line34,Col.J) 11,828,866 <input type="button" value="OK"/>				
A	B	C	D	E	F		G	H	I
Settlement Type	Mode	SF	Total Units	Eligible Direct Cost	Allocation Basis		Relative Value	Allocation %	Allocated Cost
					Directly Allocated Data				
1	HOSP	05	11	290	326,502		-		326,502
2	HOSP	05	14	1,172	1,319,520		-		1,319,520
3	HOSP	05	15	12,867	14,486,571		-		14,486,571
4	HOSP	05	19	1	374		-		374
5	CR	05	43	3,903	1,830,731		-		1,830,731
6	CR	15	04	120,048	344,919		-		344,919
7	CR	15	05	24,946	71,674		-		71,674
8	CR	15	07	13	37		-		37
9	CR	15	10	39,241	145,232		-		145,232
10	CR	15	34	6,521	24,134		-		24,134
11	CR	15	42	599,315	2,218,086		-		2,218,086
12	CR	15	44	302,492	1,119,533		-		1,119,533

To allocate direct service costs to each service type as reported in MH1901_Schedule_B

Rate for Allocation: Select if LE chooses to use the rate for allocation (Col. G) on MH1901_Sch A to allocate costs based upon relative values.

Directly Allocated: Select if LE can capture its direct costs at the service function level.

Published Charges: Select if LE chooses to use the published charges entered on MH1901_Sch A (Col. E) to allocate costs based on relative values.

Data reported here will flow through **MH1964** and **MH1966s** to allocate the costs.



Cost Report Forms, MH1901_Schedule_C, cont.

Make sure there is no error in this form

No Error	
COSTS TO BE ALLOCATED	
Allowable Non-Hospital Mode Costs (MH1960 Line34,Col.J)	11,828,866
OK	
With Error	
COSTS TO BE ALLOCATED	
Allowable Non-Hospital Mode Costs (MH1960 Line34,Col.J)	11,828,866
AllowableNon-HospitalModeCostsNotEntirelyAllocated.	

All units reported in MH1901_Schedule_B must have associated costs in the MH1901_Schedule_C form.



Cost Report Schedule (Optional)

MH1961: Medi-Cal Adjustments to Costs

To calculate adjustments to costs for Medi-Cal and Medicare principles of allowable costs. Adjustments identified on this form are transferred to the appropriate line in column D of the MH 1960;

MH1962: Other Adjustments to Costs

To capture additional positive or negative adjustments to cost that are not included in MH 1961;

MH1969: Lower of Costs or Charges Exemption Determination (optional)

It is an optional form and should be completed by legal entities whose charges are lower than costs;

MH1969_INST: Nominal Fee Provider Determination (optional form)

To determine if a LE qualifies as a Nominal Fee Provider. Before completing the MH 1969, four (4) questions listed on the form must be answered. If the answer to any of the four (4) questions is no, the LE DOES NOT qualify as a Nominal Fee Provider and the MH1969 should not be completed.

▶▶ Cost Report Schedule (Flow Through) - No Input Required

MH1960: Calculation of Program Cost (Non-Hospital Cost)

To determine the allowable cost applicable to the Modes of Services.

MH1966: Allocation of Costs to Service Functions – By Mode (05,10,15,45,or 60) Total

To distribute mode costs among Medi-Cal and non-Medi-Cal units of service for all Modes service functions

MH1968: Determination of SD/MC Direct Services and MAA Reimbursement

To determine the net SD/MC reimbursement (FFP and State Match) for inpatient and outpatient services

MH1979: SD/MC Preliminary Desk Settlement

To determine the preliminary net Federal Financial Participation (FFP) due the mental health plan for all SD/MC services provided by the legal entity.

MH1992: Funding Sources

To identify the types of resources used to finance specific mental health program activities for each legal entity by mode of service. Funding source identifies who is paying for programs authorized by the county mental health agency.



Direct Costs and Administrative Costs

Expenditure Categories:

Personnel:

Salaries and Employee Benefits

Services & Supplies or Operating Expenses, not limited to the following:

Lease/Rent, Materials/Supplies, Sub-contracts, or Mileage/Training

Fixed Assets:

- Equipment costs more than \$5,000;
- Only annual depreciation amount is to be factored into actual cost per UOS calculation;
- Adjust cost of fixed asset purchased to the annual depreciation expense of that fixed asset item

Capital Expenses:

Only annual depreciation expenses or use allowances can be factored in the calculation of actual cost per unit



Direct Costs and Administrative Costs, cont.

Indirect Administration – allocated proportionately to DMH contract expenditures:

Examples of Indirect Admin Costs include:

- Human Resources;
- Accounting;
- Budgets/Finance;
- Contracts/Procurement;
- Information Technology, etc.

LE needs to provide indirect allocation schedule

SD/MC CR Other Unallowable Operating:

- Lawsuits and Damages;
- Legal Fees – lawsuits which LE has to pay damages/settlement



LAC_101 Supplemental Detail To MH1960

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH				
SUPPLEMENTAL DETAIL TO MH 1960				
LAC 101 - (06/22)				
Entity Name <u>ABC Mental Health</u>			Fiscal Year <u>2022 - 2023</u>	
Entity Number <u>12345</u>				
NON HOSPITAL LEGAL ENTITIES		1	2	3
		Salaries and Benefits	Other	Total Cost
<i>Distribution of Total Cost</i>				
1	Total Agency Costs per Trial Balance	\$ 26,593,690	\$ 14,193,598	\$ 40,787,288
2	LESS: Administrative Costs	\$ 2,972,129	\$ 1,995,423	\$ 4,967,551
3	LESS: Unallowable Costs	\$ 191,485	\$ 706,031	\$ 897,517
4	LESS: Program Costs Not Applicable to DMH Contracted Svcs.	\$ 15,935,017	\$ 7,294,229	\$ 23,229,246
5	Program Costs Applicable to DMH Contracted Services (Line 1 minus Lines 2 thru 4)	\$ 7,495,059	\$ 4,197,915	\$ 11,692,974
<i>Allocation of Administrative Costs</i>				
6	Total Administrative Costs (From Line 2)	\$ 2,972,129	\$ 1,995,423	\$ 4,967,551
7	LESS: Unallowable Admin. Costs	\$ 120,729	\$ 375,411	\$ 496,140
8	LESS: Admin. Costs Not Applicable to DMH Contracted Services	\$ 1,931,225	\$ 1,073,976	\$ 3,005,201
9	Total Admin. Costs Applicable to DMH Contracted Svcs. (Line 6 minus Lines 7 & 8)	\$ 920,175	\$ 546,035	\$ 1,466,210

Line 1 - Total LE Costs per Trial Balance (to MH1960):

Enter the total costs of the LE by Salaries & Employee Benefits (Col. 1) and Other (Col. 2) from the trial balance. Please attach a copy of the trial balance to this form to support the amounts reported on Line 1.

Line 2 through Line 4:

Enter the LE's cost of administration, unallowable cost and program costs that are not applicable to DMH contracted services.

Line 5 - Program Costs Applicable to DMH Contracted Services:

No data entry. The costs will be automatically computed.

Line 6 - Total Administrative Cost:

No data entry. The amount is carried forward from Line 2.

Line 7 - Unallowable Administrative Costs:

Enter the unallowable portion of administrative costs.

Line 8 - Admin. Costs Not Applicable to DMH Contracted Services:

Enter the administrative costs that are not applicable to DMH contracted services.

Line 9 - Admin. Cost Applicable to DMH Contracted Services:

No data entry. The amount is automatically computed.



LAC_101 Supplemental Detail To MH1960, cont.

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH				
SUPPLEMENTAL DETAIL TO MH 1960				
LAC 101 - (06/22)				
Entity Name <u>ABC Mental Health</u>		Fiscal Year <u>2022 - 2023</u>		
Entity Number <u>12345</u>				
10	Total Agency Costs Per Trial Balance (From Line 1)	\$ 26,593,690	\$ 14,193,598	\$ 40,787,288
11	LESS: Unallowable Costs (Line 3 plus Line 7)	\$ 312,214	\$ 1,081,442	\$ 1,393,657
12	LESS: Costs Not Applicable to DMH Contracted Svcs. (Line 4 plus Line 8)	\$ 17,866,242	\$ 8,368,205	\$ 26,234,447
13	Total Costs Applicable to DMH Contracted Services (Line 10 minus Lines 11 & 12)	\$ 8,415,234	\$ 4,743,950	\$ 13,159,184
14	PLUS: SD/MC Adjustments (Tie to MH 1961)			\$ -
15	PLUS: Other Adjustments to Costs (Tie to MH 1962)			\$ -
16	Allowable Costs to be Allocated to Modes/SFC (Sum of Line 13,14 and 15)	\$ 8,415,234	\$ 4,743,950	\$ 13,159,184
HOSPITAL LEGAL ENTITIES		1	2	3
		Salaries and Benefits	Other	Total Cost
Hospital Modes Costs (MH 1901 Schedule C Total Hospital Costs)				\$ 123,456.00

Line 10 through Line 13:

No data entry. These costs are automatically computed.

Line 14 - SD/MC Adjustments (from MH1961):

Enter the amount for SD/MC adjustments. The total amount should be equal to the amount you entered to MH1961.

Line 15 - Other Adjustments to Costs (from MH1962):

Enter the amount for other adjustments. The total amount should be equal to the amount you entered to MH1962.

Line 16 - Allowable Costs to be allocated to Modes/SFC:

No data entry. This is the sum of Line 13 to 15. The amount on Line 16, Column 3 (Total Cost) must be equal to the amount in box COST TO BE ALLOCATED of MH1901_Schedule_C.



Cost Report Forms, MH1960

State of California Health and Human Services Agency		Department of Health Care Services									
DETAIL COST REPORT		FISCAL YEAR 2022 - 2023									
CALCULATION OF PROGRAM COSTS											
NON HOSPITAL LEGAL ENTITIES											
HH 1960 (Rev. 12/23)											
County: 0											
County Code: 0											
Legal Entity:											
Legal Entity Number:											
		A	B	C	D	E	F	G	H	I	J
		Salaries	Other	Total Cartr	Indi-Cal Adjustmen	Other Adjustmen	Provider Adjustmen	Total Cartr for Allocation	Cartr Allocation -	Reclasser	Net Cartr
		and Benefits		Sum Cals. A and B	(From MH1961)	(From 1962)	(From 1963)	(Sum Cals. C-F)	Indirect Cartr	(From MH1965)	(Sum Cals. G - I)
Indirect Cartr Centers											
1	Land			-	-	-	-	-	-	-	-
2	Building and Improvements			-	-	-	-	-	-	-	-
3	Equipment			-	-	-	-	-	-	-	-
4	Rent and Leaser - Equipment			-	-	-	-	-	-	-	-
5	Rent and Leaser - Building and Improvements			-	-	-	-	-	-	-	-
6	Tax and Assessment			-	-	-	-	-	-	-	-
7	Insurance			-	-	-	-	-	-	-	-
8	Maintenance - Equipment			-	-	-	-	-	-	-	-
9	Maintenance - Building and Improvements			-	-	-	-	-	-	-	-
10	Utilities			-	-	-	-	-	-	-	-
11	Household Expense			-	-	-	-	-	-	-	-
12	Interest in Bond			-	-	-	-	-	-	-	-
13	Interest on Other Long-Term Debt			-	-	-	-	-	-	-	-
14	Contract Administration			-	-	-	-	-	-	-	-
15	Legal and Accounting			-	-	-	-	-	-	-	-
16	Data Processing			-	-	-	-	-	-	-	-
17	Personnel Administration			-	-	-	-	-	-	-	-
18	Medical Records			-	-	-	-	-	-	-	-
19	Professional and Specialized Services			-	-	-	-	-	-	-	-
20	Transportation and Travel			-	-	-	-	-	-	-	-
21	Communications			-	-	-	-	-	-	-	-
22	Other			-	-	-	-	-	-	-	-
23	A-87 Allocation			-	-	-	-	-	-	-	-
Total Indirect Cartr				-	-	-	-	-	-	-	-
Direct Cartr Centers											
24	Administrative Cartr (County Only): 07/01/22 - 03/31/23			-	-	-	-	-	-	-	OK
25	SD/MC Administration			-	-	-	-	-	-	-	-
26	MCHIP Administration			-	-	-	-	-	-	-	-
27	Non-SD/MC Administration			-	-	-	-	-	-	-	-
28	Preparation 30 Administration - State Required			-	-	-	-	-	-	-	-
29	Preparation 30 Administration - Federally Required			-	-	-	-	-	-	-	-
30	Administrative Cartr (County Only): 04/01/23 - 05/31/23			-	-	-	-	-	-	-	OK
31	SD/MC Administration			-	-	-	-	-	-	-	-
32	MCHIP Administration			-	-	-	-	-	-	-	-
33	Non-SD/MC Administration			-	-	-	-	-	-	-	-
34	Preparation 30 Administration - State Required			-	-	-	-	-	-	-	-
35	Preparation 30 Administration - Federally Required			-	-	-	-	-	-	-	-
36	Administrative Cartr (County Only): 05/12/23 - 06/30/23			-	-	-	-	-	-	-	OK
37	SD/MC Administration			-	-	-	-	-	-	-	-
38	MCHIP Administration			-	-	-	-	-	-	-	-
39	Non-SD/MC Administration			-	-	-	-	-	-	-	-
40	Preparation 30 Administration - State Required			-	-	-	-	-	-	-	-
41	Preparation 30 Administration - Federally Required			-	-	-	-	-	-	-	-
42	Utilization Review Cartr (County Only)			-	-	-	-	-	-	-	OK
43	Skilled Professional Medical Personnel			-	-	-	-	-	-	-	-
44	Other SD/MC Utilization Review			-	-	-	-	-	-	-	-
45	Preparation 30 - Federally Required - SPMP			-	-	-	-	-	-	-	-
46	Preparation 30 - Federally Required - Other UR			-	-	-	-	-	-	-	-
47	Preparation 30 - State Required - SPMP			-	-	-	-	-	-	-	-
48	Preparation 30 - State Required - Other UR			-	-	-	-	-	-	-	-
49	Non-SD/MC Utilization Review			-	-	-	-	-	-	-	-
50	Non-Hospital Made Cartr (Direct Service and MAA)			-	-	-	-	-	-	-	-
51	Total Direct Cartr			-	-	-	-	-	-	-	-

No Input required for LE provider for Lines 1-49

LE Total cost from LAC_101 will flow through on Line 50



LAC102 Supplemental Detail To MH1901_Schedule_B

The LAC_102 is a supplemental schedule used to report units of service (UOS) data based on funding source detail shown in the LE contract financial summary

Input 3rd party revenue

WORKSHEET FOR UNITS OF SERVICE AND REVENUE BY MODE AND SERVICE FUNCTION AND FUNDED PROGRAM																
FISCAL YEAR 2022-23																
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15=13+14	29	30=28+29
Legal Entity Numbr	Contract Type	Mode	SFC	SFC	PlanName	RANI	Age Group (MHSA PEI)	SubProgCode	Payor Code	Period	Period Code	Billable Unit	Adjustme	Adjusted Billable Unit	Less: 3rd Party Revenue	Costs before Funding Limitations
12345	MHS	15	04	04	DMH Mental Health Services (CGF) MC	400		Medicaid Expansion-MCE: SDMCPmts	10	07/01/22-09/30/22	P1	371		371		\$ 1,065.95
12345	MHS	15	04	04	DMH Mental Health Services (CGF) MC	400		Medicaid Expansion-MCE: SDMCPmts	10	10/01/22-12/31/22	P2	530		530		\$ 1,522.78
12345	MHS	15	04	04	DMH Mental Health Services (CGF) MC	400		Medicaid Expansion-MCE: SDMCPmts	10	05/12/23-06/30/23	P5	60		60		\$ 172.39
12345	MHS	15	04	04	DMH Mental Health Services (CGF) MC	400		Oth MC: SB75	13	07/01/22-09/30/22	P1	235		235		\$ 675.20
12345	MHS	15	04	04	DMH Mental Health Services (CGF) MC	400		Oth MC: SB75	13	01/01/23-03/31/23	P3	37		37		\$ 106.31
12345	MHS	15	04	04	DMH Mental Health Services (CGF) MC	400		Oth MC: SDMCPmts	02	01/01/23-03/31/23	P3	157		157		\$ 451.09
12345	MHS	15	04	04	DMH Mental Health Services (CGF) MC	400		Oth MC: SDMCPmts	02	04/01/23-05/11/23	P4	132		132		\$ 379.26
12345	MHS	15	04	04	DMH Mental Health Services (CGF) MC	400		Oth MC: SDMCPmts	02	05/12/23-06/30/23	P5	29		29		\$ 83.32
12345	MHS	05	11	11	DMH Mental Health Services (CGF) Non-MC	400		Non-MediCal	14	07/01/22-09/30/22	P1	129		129		\$ 145,237.25
12345	MHS	05	11	11	DMH Mental Health Services (CGF) Non-MC	400		Non-MediCal	14	10/01/22-12/31/22	P2	103		103		\$ 115,964.62
12345	MHS	05	11	11	DMH Mental Health Services (CGF) Non-MC	400		Non-MediCal	14	01/01/23-03/31/23	P3	25		25	\$ 150.00	\$ 27,996.75
12345	MHS	05	11	11	DMH Mental Health Services (CGF) Non-MC	400		Non-MediCal	14	04/01/23-05/11/23	P4	20		20		\$ 22,517.40
12345	MHS	05	11	11	DMH Mental Health Services (CGF) Non-MC	400		Non-MediCal	14	05/12/23-06/30/23	P5	13		13		\$ 14,636.31
12345	MHS	05	14	14	DMH Mental Health Services (CGF) MC	400		MediCal Denied	14	10/01/22-12/31/22	P2	1		1		\$ 1,125.87
12345	MHS	05	14	14	DMH Mental Health Services (CGF) MC	400		MediCal Denied	14	01/01/23-03/31/23	P3	8		8		\$ 9,006.96
12345	MHS	05	14	14	DMH Mental Health Services (CGF) MC	400		Oth MC: SDMCPmts	02	07/01/22-09/30/22	P1	223		223	\$ 3,500.00	\$ 247,569.04
12345	MHS	05	14	14	DMH Mental Health Services (CGF) MC	400		Oth MC: SDMCPmts	02	10/01/22-12/31/22	P2	230		230	\$ 9,500.00	\$ 249,450.13
12345	MHS	05	14	14	DMH Mental Health Services (CGF) MC	400		Oth MC: SDMCPmts	02	01/01/23-03/31/23	P3	251		251		\$ 282,593.40
12345	MHS	05	14	14	DMH Mental Health Services (CGF) MC	400		Oth MC: SDMCPmts	02	04/01/23-05/11/23	P4	166		166		\$ 186,894.44
12345	MHS	05	14	14	DMH Mental Health Services (CGF) MC	400		Oth MC: SDMCPmts	02	05/12/23-06/30/23	P5	114		114		\$ 128,349.19
12345	MHS	05	15	15	DMH Mental Health Services (CGF) Non-MC	400		Non-MediCal	14	07/01/22-09/30/22	P1	2,945		2,945		\$3,315,687.51
12345	MHS	05	15	15	DMH Mental Health Services (CGF) Non-MC	400		Non-MediCal	14	10/01/22-12/31/22	P2	3,196		3,196		\$3,598,280.91
12345	MHS	05	15	15	DMH Mental Health Services (CGF) Non-MC	400		Non-MediCal	14	01/01/23-03/31/23	P3	3,358		3,358		\$3,780,671.87



Units of Service Claim Reports

After this training, Updated Units of Service Report will be provided to complete LAC102 Schedule:

1. FY 2022-23 rpt_FinClaimList report extracted on January 28, 2024;
2. FY 2022-23 701U-P Units of Service Claim Report as of January 10, 2024;
3. Comparison of rpt_FinClaimList and 701U-P units by Mode and SFC



LAC_103 Supplemental Detail (County Form)

The LAC 103 is used to summarize the costs and units of service data from the MH1901_Schedule_B & C, identify cost per billable unit, third-party revenues, and calculate the claimable amount before contract limit comparisons. All information is populated from MH and other LAC schedules, except for **3rd party revenue** that has to be reported by the LE, if any.

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
 SUPPLEMENTAL DETAIL TO MH 1901 SCHEDULES A, B, & C
 LAC 103 (07/01/22 - 06/30/23)

Fiscal Year
 Entity's Fiscal Period
 For Less than Fiscal Year

Entity Name ABC Mental Health
 Entity Number 12345

Input 3rd party revenue total by Mode and SFC

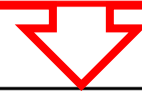
1	2	3	15	16	17	18-23						
Settlement Type	Mode	SF	Billable Units x Reimbursable Rate + Manual Invoices	Physician and Ancillary Costs for Mode 05 and SFC 19	Billable Units x Reimbursable Rate + Ancillary Costs	Third Party Revenues (For Medi-Cal and Non Medi-Cal Clients)					R M N	
						Patient Fees	Patient Insurance	Medicare	Other: (Please specify below)			
HOSP	05	11	\$ 326,502.34	\$ -	\$ 326,502.34							\$
HOSP	05	14	\$ 1,319,519.78	\$ -	\$ 1,319,519.78	\$ 2,500.00		\$ 4,000.00				\$
HOSP	05	15	\$ 14,486,570.88	\$ -	\$ 14,486,570.88							\$
HOSP	05	19	\$ 374.30	\$ -	\$ 374.30							\$
CR	05	43	\$ 1,830,731.26	\$ -	\$ 1,830,731.26							\$
CR	15	04	\$ 344,918.52	\$ -	\$ 344,918.52							\$
CR	15	05	\$ 71,674.14	\$ -	\$ 71,674.14	\$ 6,500.00						\$
CR	15	07	\$ 37.35	\$ -	\$ 37.35							\$
CR	15	10	\$ 145,232.31	\$ -	\$ 145,232.31							\$
CR	15	34	\$ 24,134.45	\$ -	\$ 24,134.45		\$ 15,750.00					\$
CR	15	42	\$ 2,218,085.65	\$ -	\$ 2,218,085.65							\$
CR	15	44	\$ 1,119,533.41	\$ -	\$ 1,119,533.41							\$
CR	15	52	\$ 961,032.89	\$ -	\$ 961,032.89							\$
CR	15	62	\$ 807,988.38	\$ -	\$ 807,988.38							\$



9A Schedule of Eligible Direct Cost Mode 60

Legal Entity Name: _____						
Legal Entity No.: _____						
FY 2022-23 Schedule of Eligible Direct Cost Mode 60 - Supplemental To MH 1901 Schedule C (PLEASE ROUND TO THE NEAREST DOLLAR ON THE ATTACHMENT 9A)						
	Agency Cost					
Funded Programs	SFC 70	SFC 71	SFC 72	SFC 75	SFC 78	Total
<i>Funded Program Amount from Legal Entity - Mental Health Contract</i>						
Specialized Foster Care Wraparound						\$ -
Comprehensive SOC Program (SAMHSA, CFDA #93.958)						\$ -
CalWORKs Coordinated Entry System Invoice						\$ -
Post-Release Community Supervision-Community Reintegration Program					\$ 45,000.00	\$ 45,000.00
DCSS Forensic Center Services						\$ -
Measure H Housing Supportive Services Program						\$ -
Children's Outreach & Triage Team (COTT) Invoice						\$ -
Outreach & Triage Team (OTT) Invoice						\$ -
Mobile Crisis Outreach Teams (MCOT) Invoice						\$ -
Mobile Crisis Outreach Teams (MCOT) Startup Fund Invoice						\$ -
Field-Based Crisis Services Program - Invoice						\$ -
DMH Mental Health Services						\$ -

Input invoices
by SFC





Submission: Documents to Include

- ◁ Attachment 2 – Cost Report Submission Criteria – Check List;
- ◁ Attachment 4 – Cost Report Letter of Certification;
- ◁ Attachment 5 – Source of UOS data;
 - Provider’s internal records, or
 - 701U-P or finclaimlist report with run date;
- ◁ Attachment 11 – Re-Entering Options, decision on transferring data to the final cost report template – by County or by LE



Submission: Documents to Include, cont.

- Other Supporting Documents:
 - ◁ Units of Service Reports (if the LE is using internal records)
 - ◁ Indirect Cost Allocation Plan
 - ◁ Fixed Assets Depreciation Schedule
 - ◁ Trial Balance with expenses applicable to DMH contract services
- For **UCC** providers, please note that the Annual Expenditure Report (AER) is due 30 days after the Cost Report submission



What's Next?

- Submit your Cost Report package to CostReportMailbox@dmh.lacounty.gov on or before March 4, 2024;
- Refer to Attachment 2 for submission details;
- Acknowledgement email will be sent upon receipt of your email, please follow up if you do not receive one;
- Settlement analyst will communicate with you via email of any concerns and/or request for corrections/updates during their desk review process;
- Corrections/updates need to be submitted as soon as possible;
- Final corrections/updates must be signed and dated.

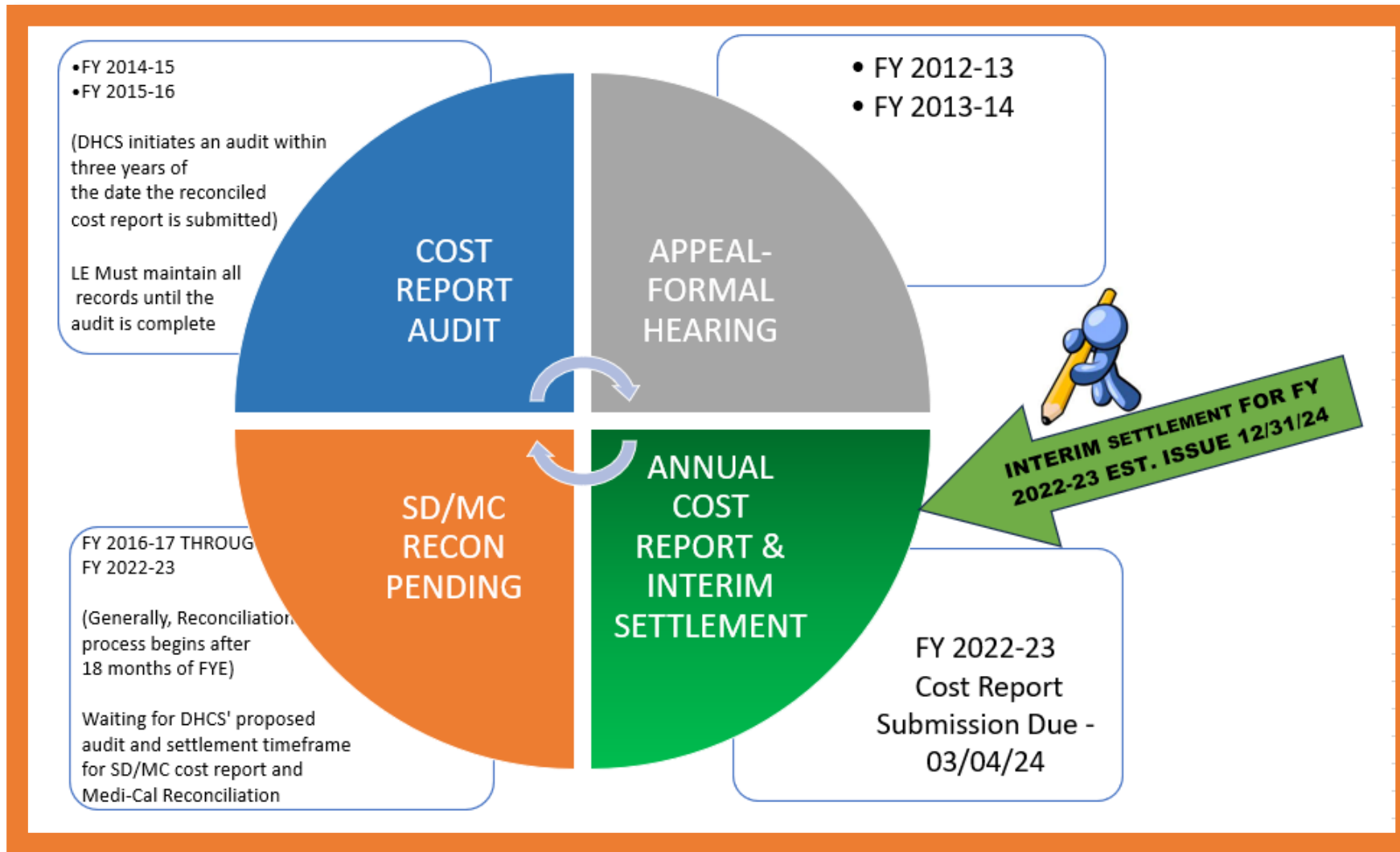


Cost Report Revisions

- If your agency needs to revise cost report for FY 2022-23 after initial submission, your agency will have an opportunity to submit revised Cost Reports prior to the DHCS commencement of the SD/MC reconciliation and CR Settlement process. Due date will be shared during All Provider Meeting.
- Where to submit: CostReportMailbox@dmh.lacounty.gov



Update on Settlement





Update on Final Shift Request

- Final Shift Request Due was December 7, 2023;
- Final Shift Request received from LE are under reviewing;
- Working with other Divisions to resolve the issues noted during the desk review of final shift request;
- As instructed, no County funds will be added during the final shift process unless, there are non Medi-Cal funding issue due to CO96, Immigration Status issue;
- Final Shift Request Form Review will be completed by February 15, 2024 for the Departmental approval


▶▶ Key Contacts

CONTACTS	CONTACT NUMBER
Cost Report and Settlement	CostReportMailbox@dmh.lacounty.gov
Settlement Analysts	See Attachment #12
Provider Reimbursement Section	ylula@dmh.lacounty.gov
Financial Services Bureau	FSB@dmh.lacounty.gov
Central Business Office – Heat Ticket	https://lacdmhheat.saasit.com/
DMH CIOB Help Desk	(213) 351-1335



Question & Answer (Q&A)



Please use the raise your hand  feature so we can unmute your microphone, or you may type your question in the chat box.

Send other questions to [**CostReportMailbox@dmh.lacounty.gov**](mailto:CostReportMailbox@dmh.lacounty.gov) or to your settlement analyst if you have additional questions after this training.



Attendance

Click the link below and follow the instructions to complete your mandatory Cost Report Training attendance requirement.

- [Link](#)
- Or scan the barcode to complete the form



Good Bye!

to Cost Report



LOS ANGELES COUNTY
DEPARTMENT OF
MENTAL HEALTH
hope. recovery. wellbeing.

THANK YOU!
thank you!



LOS ANGELES COUNTY
DEPARTMENT OF
MENTAL HEALTH
hope. recovery. wellbeing.