

**RUHS – BEHAVIORAL HEALTH (SA)  
CONTRACTOR COST REPORT INSTRUCTIONS  
FY 2020/2021**

**GENERAL INFORMATION:**

- ❖ Cost report submission includes the following items:
  - ❑ **Electronic copy of County Cost Report Schedules**
  - ❑ **Audited Financial Statements and supporting schedules that tie to the County Cost Report Schedules submitted for the cost reporting period.**
    - If audited Financial Statements are not available by the date of submission, send the un-audited Financial Statements used to prepare the Cost Report.
    - If your Financial Statements do not flow to Cost Report, submit all supporting schedules to trace numbers from Financial Statement to Cost Report forms.
    - If your fiscal year is not the same as RUHS – BH (SA) (July 1, 2020 through June 30, 2021), submit multiple financial statements to account for the entire year. For example, if you are on a January through December calendar year basis, submit one financial statement from July 1, 2020 through December 31, 2020 and another financial statement from January 1, 2021 through June 30, 2021 along with schedules to trace numbers from the Financial Statements to the Cost Report forms.
  - ❑ **A schedule of your published charges (the rates you charge the public).**
  - ❑ **Cost report submission must be emailed to [costreport@ruhealth.org](mailto:costreport@ruhealth.org).**

- ❖ **Plan to submit one Cost Report for FY2021, we will notify you if we receive anything different from the State.**

**July 1, 2020 – June 30, 2021**

- ❖ According to your contract with Behavioral Health, final payments (if applicable) to the Contractor shall not be made by the County until receipt of a properly prepared Cost Report.

A **properly prepared Cost Report** means that the Contractor has correctly submitted the items listed above and final cost reports are agreed upon by both County and Contractor. **If the County has received a Cost Report that is not complete or contains errors/issues that remain unresolved, the Contractor will not be considered to have properly prepared a Cost Report and the County will therefore have the right to hold future payments.**

- ❖ A separate set of cost report schedules must be prepared for each program code for your agency with RUHS – BH (SA).
- ❖ All information that needs to be completed by your Agency is highlighted in green on the Cost Report schedules.
- ❖ When entering dollar amounts on the Cost Report forms, be sure to include cents. The Cost Report has this format configured for you already, thus if your Salaries = \$1,455.45, the Cost Report will show it as that. If your Salaries = \$1,455, then the Cost Report will show it as \$1,455.00.
- ❖ When opening up the Schedules in Excel, macros must be enabled in order for these forms to work correctly.
- ❖ The Cost Report consists of the following schedules:

Schedule 1 -	Methodology
Schedule 2 -	Expenses by Line Items

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Schedule 2A -	Board & Care Calculation
Schedule 3 -	Revenues by Source
Schedule 4 -	Total Units Provided
Schedule 5 -	Summary Report of Expenditures/Revenues by Program Type

**Note:** All figures to be completed are highlighted in green. Also complete all contact information.

**SCHEDULE 1 – METHODOLOGY**

Enter the Submission Date, Provider Name, Reporting Unit, Fiscal Dept Id Number, and CADDs Number at the top of Schedule 1.

*ACCEPTABLE METHODOLOGIES include, but are not limited to:*

- COSTS DETERMINED AT SERVICE FUNCTION LEVEL (Cost Centers)  
Some legal entities have the technology and reporting mechanisms whereby costs are captured at the service function level. Legal entities that have this capability should allocate costs in this manner.
  - TIME STUDY  
A Time Study procedure may be used to allocate costs between modes of service and service functions. In order to accomplish this, hours must be reported at the service function level and at the mode of service level. The percentage of total is calculated by dividing the hours for each service function by the total hours for the mode of service.
  - WEIGHTED AVERAGE BASED ON UNITS OF SERVICE/BED DAYS  
Actual units of service or bed days provided (not budgeted) may be used to allocate costs. Actual units must be supported by adequate documentation such as county reports (ELMR).
- In **Schedule 1, Section A**, explain the methodology that your agency uses to separate Riverside County cost/revenue from Non-Riverside County cost/revenue.

EXPENSE/REVENUE METHODOLOGY

Enter in this area the methodology used to separate RUHS – BH (SA) contract costs and revenues from non-RUHS – BH (SA) contract costs and revenues. Include sufficient detail, providing additional pages if necessary.

- In **Schedule 1, Section B**, explain the methodology that your agency uses to separate RUHS – BH (SA) Cost between each Mode/Service Function (if applicable).

MODE/SERVICE FUNCTION CODE METHODOLOGY

Enter in this area the methodology used to distribute expenses and revenues to modes and service function codes for RUHS – BH (SA) Contract. Include sufficient detail, providing additional pages if necessary.

**SCHEDULE 2 - EXPENSES BY LINE ITEM**

The following items are needed to complete Schedule 2:

- a. A consolidated Income Statement, for the period of July 1, 2020 through June 30, 2021, showing all expenses (costs).

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- b. A segregated Income Statement (or appropriate allocation method) showing expenses relating only to your contract(s) with RUHS – BH (SA).
- c. The methodology used to allocate cost to the various programs as explained on Schedule 1.
- d. The final FY 20/21 Schedule I, if applicable.

□ **PROVIDER TOTAL COST - Column A**

Column A will include both *Total RUHS – BH (SA)* and *Non-RUHS – BH (SA)* Costs.

**NOTE:**

- The totals in Column A must agree with your consolidated Income Statement totals. If they do not, you must prepare a schedule to show the correlation of costs from your income statement to the cost report.
- The expense categories have been entered into the Schedule for you. Combine all related expenses into the most appropriate category (i.e. Utilities should include water, electric, gas, telephone, etc.). Any expense item, which does not fit into a predefined category, should be classified as "Other" under the Operating Expense section (if it is a direct cost). Attempt to fit most expense items into a predefined category, if possible.

□ **NON-CONTRACT (UNALLOWABLE) EXPENSES/ADJUSTMENTS - Column B**

Column B will include *ONLY* Non-Riverside County contract costs and RUHS – BH (SA) contract costs that are not associated with the CADDs for which you are submitting the cost report.

- a. Follow the procedure outlined above for Column A to determine the Column B expenses by category.
- b. It is required that **Schedule 1 - Methodology** be used to identify how these non-contract expenses or adjustments to expense were derived (allocation methodology).
- c. Remember to be consistent and combine expenses by category in the same fashion as the instructions for Column A.

□ **TOTAL CONTRACT (ALLOWABLE) COSTS - Column C**

Column C will include **ONLY RUHS – BH (SA) Costs**.

- a. This Column is formula driven and will subtract Column B from Column A. This total will show how much of your total costs are RUHS – BH (SA) Costs.
- b. This must equal the amount of expenses provided under contract with RUHS – BH (SA). Contract (allowable) Cost should equal the total of RUHS – BH (SA) Costs section on your consolidated Income Statement.

□ **MODE/SERVICE FUNCTION CODES AND COSTS – Columns D through U**

Distribute the RUHS – BH (SA) Cost found in Column C by each Mode and Service Function Code. Thus, *Columns D through U must equal Column C*.

- a. Identify individual program costs under the appropriate column. Once again, remember to combine expense categories the same as in columns A through C. The allocation method is to be detailed on **Schedule 1 - Methodology**.

**NOTE:** The last column, **Check Figures**, will automatically calculate and **should always equal zero!**

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**SCHEDULE 2A – BOARD & CARE CALCULATION**

- a. In column B, enter the building related cost expenses for the categories in Column A for board & care.
- b. In column C, the allocation percentage applicable to board care for the various categories in column A will automatically populate based on your square footage.
- c. Cell B33, enter the total Licensed Bed Capacity and, in cell B35, enter the total number of patient days.
- d. For Offices/Units, in column A, enter the office/unit descriptions. In column B, enter the total square footage for the offices/units in column A. In columns C – E, enter the square footage that is applicable to Board & Care, Treatment, and Other.

**SCHEDULE 3 - REVENUES BY SOURCE**

The following items are needed to complete Schedule 3:

- a. A consolidated Income Statement for the period of July 1, 2020 through June 30, 2021 showing all revenues (income).
  - b. A segregated Income Statement (or appropriate allocation method) showing revenues relating only to your contract(s) with RUHS – BH (SA).
  - c. The methodology used to allocate revenues to the programs as explained on Schedule 1.
  - d. The final FY 20/21 Schedule I, if applicable.
- **REVENUE TYPES - Column A, Lines 10 to 16**  
Column A will include both *Total RUHS – BH (SA)* and *Non-RUHS – BH (SA)* Revenue. Thus, Line 17 – Total Revenue should equal the total on your consolidated Income Statement.
- a. **Line 10 COUNTY CONTRACT INCOME** - Enter the total revenues from all County and Non - County Contracts for this specific program. Enter the total in Column A, Line 10.
  - b. **Line 11 GRANTS INCOME** - Include all revenues received from Federal, State, Local or other grants. Enter the total in Column A, Line 11.
  - c. **Line 12 DONATIONS INCOME** - Include revenues received from donations from private/public sources. Enter the total in Column A, Line 12.
  - d. **Line 13 PROGRAM FEES** - Include revenue from any fees collected from patients or third party payors. Enter the total in Column A, Line 13.
  - e. **Line 14 FOOD STAMPS** - Enter total revenues received from food stamp collections. Total in Column A, Line 14.
  - f. **Line 15 RENTAL INCOME** - Enter the total of all revenues received for rentals of equipment, furnishings, buildings, etc. Enter the total in Column A, Line 15.
  - g. **Line 16 OTHER INCOME** - Enter the total of all other revenues received that have not been

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identified above. Include such items as interest revenues and gain on sale of assets. Enter the total in Column A, Line 16.

- h. **Line 17 TOTAL REVENUE** - DO NOT INPUT into this line. It is formula driven and should automatically add if you have entered into Lines 10 - 16. The formula in this line should add Column A, Lines 10 - 16.

**NOTE:**

- The totals in Column A must agree with your consolidated Income Statement totals.
  - The Revenue categories have been entered into the Schedule for you. Combine all related revenues into the most appropriate category. Attempt to fit most revenue items into a specific category, if possible.
- **NON-CONTRACT REVENUES/ADJUSTMENTS - Column B**  
Column B will include *ONLY* Non-RUHS – BH (SA) contract revenues and RUHS – BH (SA) contract revenues that are not associated with the CADDs for which you are submitting the cost report.
- a. Follow the procedure outlined above for Column A to determine the Column B revenues by category.
  - b. It is required that **Schedule 1 - Methodology** be used to identify how these non-contract revenues or adjustments were derived (allocation methodology).
  - c. Remember to be consistent and combine revenues by category in the same fashion as the instructions for Column A.
- **TOTAL CONTRACT (ALLOWABLE) REVENUES - Column C**  
Column C will include *ONLY* RUHS – BH (SA) Revenues.
- a. This Column is formula driven and will subtract Column B from Column A. This total will show how much of your total revenues are RUHS – BH (SA) Revenues.
  - b. This must equal the amount of revenues provided under contract with RUHS – BH (SA). Contract (allowable) Revenues should equal the total of RUHS – BH (SA) Revenues section on your consolidated Income Statement.
- **MODE/SERVICE FUNCTION CODES AND REVENUES – Columns D through U**  
Distribute the RUHS – BH (SA) Revenue found in Column C by each Mode and Service Function Code. Thus, *Columns D through U must equal Column C.*
- a. Identify individual program revenue under the appropriate column. Once again, remember to combine revenue categories the same as in Columns A through C. The allocation method is to be detailed on **Schedule 1 - Methodology**.

**NOTE:** The last column, **Check Figures**, will automatically calculate and **should always equal zero!**

**SCHEDULE 4 – UNITS**

The following items are needed to complete Schedule 4:

- a. A summary and detail of all units provided for the cost reporting period (July 1, 2020 through June 30, 2021) by program and unit type.

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- b. A summary and detail of all units provided under your contract(s) with RUHS – BH (SA) by CADDs and unit type, for the period covered by the Cost Report. Obtain units from zip slips or invoices. RUSH – BH (SA) will notify you of any discrepancies to submit units once the final DAS 947 is available.
- **UNIT TYPES - Column B, Lines 18a – 18s**  
Column B will include both *Total RUHS – BH (SA)* and *Non-RUHS – BH (SA)* Units.
- a. **Lines 18a through 18s** - Enter the total units provided for a specific unit of measurement separately on each line (18a through 18s) of Column B.
- **NON-CONTRACT UNITS/ADJUSTMENTS - Column C**  
Column B will include *ONLY* Non-RUHS – BH (SA) Units.
- a. Follow the instructions outlined above for Column B to determine the line amounts for Column C for your non-contract units that do not pertain to your contract with RUHS – BH (SA).
- b. In Column C, enter the units that relate to services other than those provided under contract with RUHS – BH (SA).
- c. It is required that **Schedule 1 - Methodology** be used to identify how these non-contract units were derived (allocation methodology).
- **TOTAL CONTRACT UNITS - Column D**  
Column D will include *ONLY* RUHS – BH (SA) Units.
- a. This Column is formula driven and will subtract Column C from Column B. This total again will show how much of your total units are RUHS – BH (SA) Units.
- b. This must equal the amount of units provided under this CADDs with RUHS – BH (SA). Contract Units should equal the total of RUHS – BH (SA) Units section on your unit schedules.
- **MODE/SERVICE FUNCTION CODES AND UNITS – Columns D through U**  
Distribute the RUHS – BH (SA) Units found in Column C by each Mode and Service Function Code. Thus, *Columns D through U must equal Column C.*
- b. Identify individual program costs under the appropriate column. Once again, remember to combine unit categories the same as in columns A through C. The allocation method is to be detailed on **Schedule 1 - Methodology**.

**NOTE:** The last column, **Check Figures**, will automatically calculate and **should always equal zero!**

**SCHEDULE 5 - SUMMARY REPORT OF EXPENDITURES/REVENUES BY MODE/SFC**

The following items are needed to complete Schedule 5:

- a. Completed Schedules 1 through 4.  
b. Provider Published Rates, if applicable.  
c. The final FY 20/21 Schedule I.

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- **COMPLETE ALL THE APPROPRIATE INFORMATION REGARDING YOUR AGENCY IN THE HEADING and FOOTING AREA.**
  - a. **SUBMISSION DATE, PROGRAM CODE/PROVIDER NAME, FISCAL PROGRAM CODE/PROVIDER NUMBER** – This is formula driven and is taken from Schedule 1 – Methodology. If you submit a revised Cost Report, remember to indicate the date of revision on Schedule 1 – Methodology so that it will carry forward though all Schedules.
  - b. **TYPE OF CONTRACT** – You must click on the appropriate dot in order for the final reimbursement to be calculated correctly. If you are unsure as to the type of contract you have, refer to your contract or contact us at [costreport@ruhealth.org](mailto:costreport@ruhealth.org) for assistance.
  - c. **TYPE OF ORGANIZATION** - Check the appropriate line (profit or non-profit).
  - d. **ACCOUNTING METHOD** - Check the appropriate line (cash, modified accrual or accrual).
  - e. **DIRECTOR’S SIGNATURE & DATE** – The Director, Department Head, Administrator, or designee must sign and date (original signatures in **blue ink** are required on both copies).
  - f. **DIRECTOR’S NAME (PRINT) & TITLE** – Print the name of the above signature. Also, enter the title of the individual who signed the Cost Report.
  - g. **DIRECTOR’S TELEPHONE & EMAIL ADDRESS** - Enter the telephone number and email address of the Director, Department Head, or Administrator.
  - h. **NAME OF PERSON TO CONTACT REGARDING COST REPORT** – Print the name of the contact person to which we would call regarding information contained in your Cost Report.
  - i. **CONTACT PERSON’S TELEPHONE, EMAIL, ADDRESS & FAX** – Enter the requested information for the contact person that will be responsible for answering any questions regarding your Cost Report.
  - j. **REMITTANCE TO – MAILING ADDRESS** – Include the address that you want your Agency’s reimbursement to be mailed to. This address may differ from the Contact Address.
  
- **PROGRAM ELEMENTS – Lines 3x – 8x, 18x, 19 and 11-16**
  - a. A formula will pull over all data from Schedules 2, 3, & 4 into Lines 3x-8x, 18x, 19 and 11-16. If there is an amount in the “Check Figure” Column, please review the data you input into Schedules 2, 3, and 4.
  
- **PROGRAM ELEMENTS – Lines 19 and 19b**
  - a. **Line 19a PUBLISHED CHARGE PER UNIT** - Enter published charge per unit for each Mode and Service Function, in the appropriate column. (This is the rate you charge the public).
  - b. **Line 19b RATE CAP** - If your program bills Medi-Cal, enter the RCMAR rate for each Mode and Service function in Line 20. If your program does not bill Medi-Cal, leave this blank.
  
- **PROGRAM ELEMENTS – Lines 9x, 17x, and 20x**
  - a. A formula will calculate your Gross Cost on Line 9x, Total Revenues on Line 17x, and your Net Cost

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on Line 20x. The Gross Cost is the sum on Lines 3x-8x, Total Revenues are the sum of Lines 11 through 16, and the Net Cost on line 20x, is the Gross Cost on Line 9x less your Total Revenues from Line 17x.

□ **PROGRAM ELEMENTS – Line 21**

- a. **Line 21 MAXIMUM CONTRACT AMOUNT** - Enter the maximum contract amount for each mode/service function code from your contract with RUHS – BH (SA) in the appropriate column. As indicated in Exhibit C of your contract, no funds allocated for any Mode of Service as designated in Schedule I may be reallocated to another Mode of Service without the prior approval of RUHS – BH (SA) Program Manager in writing.

□ **PROGRAM ELEMENTS – Line 22**

- a. **Line 22 UNALLOWABLE MEDI-CAL COST** - This line is for RUHS – BH (SA) use only. When finalizing the Cost Report Review, the County will calculate the amount, if any, of unallowable Medi-Cal cost.

□ **CALCULATING THE REIMBURSEMENT BY TYPE OF CONTRACT :**

- a. **ACTUAL COST CONTRACT w/o MEDI-CAL UNITS** Line 23b - This is formula driven and calculates the lower of Net Cost or Contract Maximum.
- b. **ACTUAL COST CONTRACT w/ MEDI-CAL UNITS** Line 23a - This is formula driven and calculates the lower of Net Cost, less Unallowable Medi-Cal Cost or Contract Maximum.
- c. **100% MEDI-CAL CONTRACT REIMBURSEMENT CALCULATION** Lines 23c & 23d – Enter the State approved Medi-Cal Units applicable to the Mode/Service Function. The reimbursement calculation is formula driven and multiplies the State approved Medi-Cal units by the lower of Actual CPU, RCMAR or Published Charge. As final State approved units are generally not available until after cost report submission deadlines, use the best information available to you at the time of submission and BH Fiscal staff will contact you once final units are available.

□ **CALCULATING THE BALANCE DUE TO PROVIDER/COUNTY on Line 24, 25a/25b USING THE FINAL REIMBURSEMENT BY TYPE OF CONTRACT:**

- a. **Line 24 LESS: PAYMENT RECEIVED FROM RUHS – BH (SA)** - Enter the total of all payments received from RUHS – BH (SA) in the **Total Column** of line 24. The BH Fiscal staff may update this figure upon pulling the County's trial balance to confirm payments issued.
- b. **Lines 25a and 25b, BALANCE DUE PROVIDER/COUNTY** - The balance due is automatically calculated. These lines take the difference between the Final Reimbursement and the Payment Received from RUHS –BH (SA).
  - If there is a BALANCE DUE to COUNTY, meaning that the Final Reimbursement is less than the total payments that the County has paid, this amount could be withheld from the next payment following receipt of two original contractor signed cost reports.
  - If there is a BALANCE DUE to PROVIDER meaning that the Final Reimbursement is greater than the total payments that the County has paid, a check will be processed at the completion of the review process following receipt of two original contractor signed cost reports.



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**Upon settlement agreement of your cost report, we will be sending you a copy of your completed state forms. You will need to certify/sign each state form corresponding to your CADDs. Then, mail it back to RUHS – BH (SA) to completely finalize the cost report process for FY 20/21.**