

FY21 / 22 Mental Health Community Based Organization (CBO) Cost Report Instruction

Agenda

- ▶ FY2122 MH CBO Cost Report Timeline
- ▶ FY2122 MH CBO Cost Report Intro
- ▶ Get Ready for the Cost Reporting
- ▶ FY2122 MH CBO Cost Report and Instruction
- ▶ FY2122 CBO Cost Settlement Process

FY2122 MH Cost Report Timelines

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|---------------------------------|--|
| ➤ 6 months prior to Upcoming FY | Anticipated Contract Development starts |
| ➤ July 1 | Beginning of Fiscal Year (FY) |
| ➤ Monthly | Monthly Invoice Due |
| ➤ June 30 | Ending of Fiscal Year (FY) |
| ➤ July 30 | Final Invoice and Reconciliation due to county |
| ➤ September 30 | CBO Annual Cost Report due |
| ➤ December 15 | Cost Settlement with CBOs |

FY2122 MH CBO Cost Report Intro

- ▶ Cost Report
 - ▶ Is an annual report required by the federal/state
 - ▶ Calculates cost per unit by service function
 - ▶ Determines estimated net medical entitlement(federal financial participation [FFP]) for each legal entity
 - ▶ Identifies uses and sources of funding
 - ▶ Monitors performance contracts
 - ▶ Serves as source for county fiscal year-end cost information

Get Ready for the Cost Report

- ▶ Complete Year-End Final Unit and Payment Reconciliation:
 - ▶ For questions or concerns related to Payment Ledger and Unit and Payment Reconciliation, please contact Rachel Hansen at Rachel.Hansen@sonoma-county.org
- ▶ Obtain Board approved Published Rate Chart for FY2122
- ▶ Prepare Income Statements by budgeted program which show:
 - ▶ Revenue received
 - ▶ Program expenditures (Salaries and Benefits, other Direct Costs, Indirect Costs)
 - ▶ Revenue Offsets if any

Note: Information submitted on Cost Report must match Income statement

FY2122 MH CBO Cost Report

- ▶ ONLY one reporting period:
 - ▶ 7/1/2021 to 6/30/2022
- ▶ FY2122 MH CBO Cost Report template will be available online.

Document consists of 3 tabs:

- ▶ Instructions
- ▶ Cost Report Template
- ▶ Service Code Crosswalk

Please read Instructions before populating the FY2122 Cost Report

FY2122 MH CBO Cost Report(Cont'd)

▶ FY2122 MH CBO Cost Report Template Headings

▶ CBO Profile

6	Legal Entity Number:	_____
7	CBO Name:	_____
8	Contact Person:	_____
9	Phone Number:	_____
10	Budgeted Program Name:	_____

▶ Program Profile

10	Budgeted Program Name:	_____
11	Reporting Unit Number(s):	_____
12	Contract Max:	_____

FY2122 MH CBO Cost Report(Cont'd)

▶ FY2122 MH CBO Cost Report Template

- ▶ Enter Costs for Salaries and Benefits, other direct costs, indirect costs and **Less: Revenue Offsets From Other Sources:**

18	Salaries and Employee Benefits
19	Other Direct Costs
20	Indirect Costs
21	Less: Revenue Offsets From Other Sources
22	Net Costs (auto-fills)

- ▶ List total Unit of Service for each program

23	Total Program Units of Service
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- ▶ Published Rates per Unit

28	<i>Published Rates per Unit</i>
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CBO Annual Cost Report (Cont'd)

- ▶ Required Back-up Documentation
 - ▶ Annual CBO Cost Report Certification and Checklist (web form)
 - ▶ Annual CBO Cost Report
 - ▶ Published Rate Chart
 - ▶ Income Statements (Profit & Lost)
 - ▶ Other documentation/Worksheets (RVS if applicable) for costs (upon request)
 - ▶ Reconciliation of Units (upon request)

CBO Cost Settlement Process

1. Review submitted CBO Cost Reports and back-up documents
2. Cost Report Annual Units and payment reconciliations
3. Generate Cost Settlement Package
4. Send Cost Settlement Package to CBO

Contact List

Name	Area of responsibility	Email	Phone number
Heather Meyer	Interim Revenue Manager Oversees Revenue Management Unit Fiscal Contracts-Cost Report	Heather.Meyer@sonoma-county.org	(707) 565-6947
Marta Fijalkowski	Fiscal Analyst Cost Reporting - Cost Report reconciliation	Marta.Fijalkowski@sonoma-county.org	(707) 565-1690
Ruby Zhang	Fiscal Analyst Cost Reporting - Cost Report reconciliation	Ruby.Zhang@sonoma-county.org	(707) 565-7846
Rachel Hansen	Mental Health Payments and Reconciliations	Rachel.Hansen@sonoma-county.org	(707) 565-5153
DHS-Fiscal-CostReporting	Cost report related email	DHS-Fiscal-CostReporting@sonoma-county.org	

