

**AB 85/SB 98 - Article 13 Counties
Data Submission Guide
FY 2013-14 Final Reconciliation Data Submission**

This guide is intended for the following counties:

Fresno	Orange	San Luis Obispo	Tulare
Merced	San Diego	Santa Cruz	

The data submitted will be used:

- To calculate the final reconciliation amount for the Fiscal Year 2013-14. The final reconciliation amount will be calculated according to the county savings determination process, pursuant to the Welfare and Institutions (W&I) Code Section 17613.4(b).

Generally, these data are required to be submitted by June 30, 2015. However, for final FY 2013-14, the Department is suggesting the data requested in this guide must be submitted to the DHCS ahead of said schedule to allow ample time for reviews and changes.

In future fiscal years the final reconciliation will look at the amount that should have been redirected and compare it to the amount that was redirected for the applicable fiscal year. The difference will be the amount due to or from the State. In FY 2013-14, the Department may not redirect more than what was previously redirected by the Department of Finance.

Data Submission

The county's data submission must include the following components:

Signed County Certification Form

A signed hardcopy of the County Certification Form must be signed by an appropriate county official (Auditor/Controller, CAO, or the Health Agency Director) and be submitted to DHCS attesting to the accuracy of the data submitted. The County Certification Form can be found on the AB 85 website at the link below.

<http://www.dhcs.ca.gov/provgovpart/Pages/AB%2085.aspx>

Indexed Binder

All data and support documentation must be clearly organized and must be indexed by the line item on the data submission form. For example, line item 3a should be indexed as "3a" and should include the amount of county tobacco settlement funds available from the Master Settlement Agreement. Each tab should include all the support documentation necessary for the Department to confirm the amounts reported. This includes general ledgers, spreadsheets, crosswalks, etc. Please see the supporting documentation section for more information.

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Compact Disc

Due to the size of the data submissions, the Department is requesting that all data be submitted via US mail on a compact disc. Any calculations that were originally done in Excel must be saved on the compact disc in Excel format, not PDF. DHCS will be checking the methodology used in the calculations. All files saved on the compact disc must be saved with a reference to the data submission form line. For example, a file that includes data for line item 3a would be named "3a - tobacco settlement available.xls."

Data Submission Form

Use the drop down at the top of the document to automatically load pre-populated county specific data. All counties must review the auto populated sections 1, 2, and 3a of the data submission form to ensure that the applicable amounts and percentages are correct.

All data provided must be submitted with supporting documentation such as the applicable pages from the Comprehensive Annual Financial Report; Agreements; Checks and Remittance Advices. All source documents and starting amounts must be clearly identified in the submission of the supporting documentation. Please provide an explanation for methodologies used, and show calculations in Excel. If ad-hoc reports are provided as supporting documents, provide source data with a narrative or description. Please provide any additional revenues and costs that are applicable if not specifically requested below.

For FY 2013-14, the Department is requesting that the data be separated into two six month periods; July 2013 – December 2013, and January 2014 – June 2014. Separating the data will allow the Department to evaluate any changes due to the implementation of the Health Care Reform. The Department of Health Care Services (DHCS) reserves the right to request additional supporting documentation or clarification as needed to substantiate the data received from the county.

Indigent Program Individuals

All references to the indigent program individuals are referring to the population included in the county's Section 17000 obligation. Section 17000 of the Welfare and Institutions code reads: "Every county and every city and county shall relieve and support all incompetent, poor, indigent persons, and those incapacitated by age, disease, or accident, lawfully resident therein, when such persons are not supported and relieved by their relatives or friends, by their own means, or by state hospitals or other state or private institutions."

All data requested in this guide, except where explicitly stated otherwise, should exclude the following as applicable:

- Mental Health (MH)
- Substance Use Disorder Services (SU)

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- Jail Health and
- Public Health Services

1. Historical Amounts and Percentages

DHCS will use the historical amounts and percentages based on the most recent DHCS determination letter issued to the county. Please review to ensure the amounts and percentages are correct. If the county believes that the data provided is incorrect or inconsistent with the final determination letter, please contact DHCS. The historical amounts and percentages can also be found on the AB 85 webpage and are linked below:

http://www.dhcs.ca.gov/provgovpart/Documents/AB%2085/DHCS_Historical_Determinations.pdf

2. Health Realignment - Total 1991 Health Realignment funds received from the State by the county

1991 Health Realignment funds allocated to the county will be automatically populated.

Health realignment funds include the amounts allocated to the county from the following accounts:

- i. Sales Tax Account and Sales Tax Growth Account
- ii. Vehicle License Fee Account and Vehicle License Fee Growth Account

3. Special Local Health Funds (Tobacco Settlement Funds)

Special local health funds are Tobacco Settlement Funds pursuant to the Master Settlement Agreement entered into on November 23, 1998 by the State and leading US tobacco product manufacturers that are expended by the county for the provision of health services to the indigent program individuals.

3a. County tobacco settlement funds available to the county

The amount of tobacco settlement funds available to the county pursuant to the Master Settlement Agreement will be automatically populated.

3b. Tobacco settlement funds used for bonds and securitization

Report the amount of county tobacco settlement funds used for bonds and securitization during each requested period of the subject year.

3c. Tobacco settlement funds used by the county to provide health services to indigent program individuals

Report the total amount of tobacco settlement funds used by the county for health services to indigent program individuals during each requested period of the subject fiscal year. These amounts should be net of any bonds and securitization costs.

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The county may apply an allocation to determine the amount of tobacco settlement funds used for health services to indigent program individuals, if this information is not tracked separately. If an allocation is applied, a detailed written methodology, supporting calculations, and documentation must be submitted in addition to the amount reported in the data submission form.

4. Indigent Program Revenues

Indigent program revenues are self-pay payments made by or on behalf of indigent program individuals to the county for the services rendered. The amounts reported should exclude self-pay payments received for services other than health services to the indigent, such as payments for:

- Mental health
- Substance use disorder services
- Public health services
- Jail health services

5. Indigent Program Costs

Indigent program costs are costs incurred by the county for purchasing, providing, or ensuring the availability of services to indigent program individuals.

The county may apply an allocation to determine the amount of costs for these health services to indigent program individuals if this information is not tracked separately. If an allocation is applied, a detailed written methodology, supporting calculations, and documentation must be submitted in addition to the amount reported in the data submission form.

5a. County owned clinic costs

Report the cost of providing indigent health services at county owned clinics during each requested period of the subject fiscal year.

5b. Contract costs

Report the contract costs incurred for providing indigent health services at contracted clinics, hospitals, specialty providers, etc. (including the costs of third-party administrators) during each requested period of the subject fiscal year.

6. Indigent Program Enrollment

Indigent program enrollment is used to determine a cost per enrollee to the indigent program. Report the total enrollment in the county's indigent program during each requested period of the subject fiscal year.

7. Redirection Amount Pursuant to W&I Code Section 17613.2(q)

This section shows what the redirection amount would be pursuant to the definition of the redirection amount in Welfare and Institutions Code.

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8. Interim Redirection Amount

This section shows the amount previously redirected to the Family Support Subaccount according to county share of the \$300,000,000 redirection maximum for FY2013-14 as set for by Section 17603 of the Welfare and Institutions Code.

9. Final Reconciliation Amount

This section automatically calculates the final reconciliation amount due to the State or the County.

SUPPORTING DOCUMENTATION

Supporting documentation must be submitted to DHCS in order to substantiate all data provided in response to this data request. Sufficient supporting documentation would include the source data, a written methodology and supporting calculations (such as: excel files that show the calculations). DHCS reserves the right to request additional supporting documentation or clarification as needed to substantiate the data provided by the county.

Source Data

Source data contains the original amounts prior to any allocation methodologies or calculations being applied. For example, a county's general ledger before a cost allocation methodology is applied would be considered source data as it contains the original amounts recorded by the county.

Narrative

A detailed narrative must be submitted. The narrative must include assumptions and explanations to guide the reviewer through the documents provided.

Supporting Calculations

Supporting calculations must contain formulas or steps that were performed in the development of the data included in the data submission form. One example is an allocation methodology. Providing supporting calculations in Excel allows the reviewer to follow each step that was performed, from the original source data amount to the final amount that is reported on the data submission form. All supporting calculations must be included in the binder.

Examples of supporting documentation

- Comprehensive Annual Financial Report
- SCO published reports
- Contracts
- Chart of Accounts
- General ledger for expenditures and revenue by fund account
- Bridging documents maintained by program or accounting staff (e.g., Excel tracking spreadsheets)
- Expenditure reports for each fiscal year

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- County Budgets
- County Ad hoc Reports
- County Invoices
- Remittance advices
- Paid Claims Reports