

**TARGETED CASE MANAGEMENT (TCM)  
COST REPORT INSTRUCTIONS**

**September 2005**

**Presented By:**

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State of California  
Department of Health Services



## Changes to the Cost Report Instructions

This year's cost report instructions differ from last year's in the following ways:

- Cost reports will be processed by DHS Audits & Investigations (A&I) staff. A&I will conduct reconciliation reviews and possible fiscal audits, as they determine such reviews are needed.
- Staff classifications on the Salary & Benefits Schedules (S&B Sch) are further restricted:
  - To ensure the validity of TCM Case Manager classification, the LGA Coordinator Review Tool requires a list of staff classified as TCM Case Managers identified by the number of TCM encounters claimed by each in the prior fiscal year. Provide an explanation for TCM Case Managers who claimed no TCM encounters (identify what TCM services they provided).
  - Direct Support to Case Manager staff must be in the same budget unit as the TCM Case Managers and provide support to the TCM program. Costs of staff that support TCM but work outside the budget unit must be reported as operating expenses on S&B Sch 1B or on Worksheet D, Column 1.
  - Direct Supervisor of Case Manager staff must be no more than two organizational levels above the case manager level. For example, no CFOs or department managers: they must be either ADMIN or NTCM.
  - If ADMIN staff are listed individually on S&B 1A, include each staff's job title in the "Role" column. If ADMIN costs are entered as one aggregated amount, the staff names, job titles, and individual salaries and benefits must be listed on a separate page.
- The Encounter Methodology worksheet must include all valid Medi-Cal encounters (not just claimable Medi-Cal encounters). Encounters that are not claimable must be counted (and entered in the Encounter Log) and included on this worksheet. The worksheet now includes a separate line for these encounters.
- On Worksheet B, only CBOs that are not governmental agencies must offset private funding (e.g., client fees, foundation grants).
- The Funding Schedule, which supports Worksheet B, has been modified for easier use.
- The Performance Monitoring Plan need not be included with the cost report because it is now included with the Participation Survey.
- The LGA Coordinator Review Tool has been enhanced to include the following calculations to alert you to possible unreasonable costs:

- The approximate number of staff hours per encounter in this cost report and the standard deviation of this number relative to all TCM cost reports from the previous year.
- The approximate cost per encounter hour.
- The ratio of Administrative Salaries & Benefits to TCM Salaries & Benefits.
- The ratio of Operating Expenses (not including Contractors) to TCM Salaries & Benefits.
- The organizational chart should be as complete as possible, including staff names, job titles, and who they report to. OR, provide a complete roster of staff names, job titles, and who they report to. We recommend including on the budget unit numbers or account numbers shown on the general ledger.

For additional information on how to construct your TCM cost report and on the TCM program, please consult the program documents on the DHS website: [www.dhs.ca.gov/tcm](http://www.dhs.ca.gov/tcm). Other resources are listed at the end of this document.

If you are not the TCM Coordinator for your LGA, please contact your LGA TCM Coordinator before contacting DHS for information. Some members of the LGA Consortium are also available for consultation on how to develop your cost report. To identify these people, please contact the LGA Consultant, Cathleen Gentry at [cm.gentry@worldnet.att.net](mailto:cm.gentry@worldnet.att.net) or phone (650) 726-0398. After following these steps, you may contact your TCM analysts at DHS listed below:

Tracy Albano, TCM Analyst (LGAs 1–30)  
(916) 552-9538 [talbano@dhs.ca.gov](mailto:talbano@dhs.ca.gov)

David Merritt, TCM Analyst (LGAs 31–62)  
(916) 552-9581 [dmerritt@dhs.ca.gov](mailto:dmerritt@dhs.ca.gov)

For technical assistance with accessing the TCM website or using the DHS templates, please contact:

Jim Meleski, Associate Information Systems Analyst  
(916) 552-9571 [Jmeleski@dhs.ca.gov](mailto:Jmeleski@dhs.ca.gov)

**Postmark your cost reports to:**

Regular U.S. Postal Services Mail:

Department of Health Services  
Audits and Investigations  
Audit Review & Analysis Section  
1500 Capitol Avenue, MS 2109  
P.O. Box 997413  
Sacramento, CA 95899-7413

Overnight or Express Mail:

Department of Health Services  
Audits and Investigations  
Audit Review & Analysis Section  
1500 Capitol Avenue, MS 2109  
Sacramento, CA 95814

**Email your cost reports to:**

[dmerritt@dhs.ca.gov](mailto:dmerritt@dhs.ca.gov)

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## TCM Cost Report Overview

### Cost Report Format for Targeted Case Management (TCM) Programs

Obtain a current cost report template and supplemental forms from the California Department of Health Services (DHS) TCM website: [www.dhs.ca.gov/tcm](http://www.dhs.ca.gov/tcm). Only current year's forms may be submitted as this year's cost report. Reports not using these forms will be delayed or returned, which may affect your TCM Invoice reimbursement rate.

**Note:** Read all of these instructions before completing the cost report template.

### Annual Cost Report

California Welfare and Institutions (W&I) Code, Section 14132.44, requires each TCM provider of service to complete and submit to DHS a cost report on the prior fiscal year (ending June 30) for each local program providing TCM services. The cost report must be prepared in a format specified by DHS and submitted by November 1 of each year. Title 22 of the California Code of Regulations (22 CCR) Section 51535.7 requires LGAs to submit one cost report for each program that provides TCM services to one of the six target populations. The target populations are Public Health (06), Outpatient Clinics (07), Public Guardian/Conservator (09), Linkages/Aging (10), Adult Probation (11), and Community (13).

Using actual allowable costs, funding, and encounter data from the prior fiscal year (2004–05), the cost report determines the annual, program-specific, per-encounter rate for the current fiscal year (2005–06) (Worksheet A, Line 20).

The Adjusted (net) Allowable Case Manager Costs in the cost report (Worksheet A, Line 19) reflect the allowable direct and indirect costs of providing TCM services as delineated in the federal Office of Management and Budgets Circular A-87 (OMB A-87). The guiding OMB A-87 principle to determine allowability is that costs must be “reasonable and necessary” for the provision of TCM services. LGAs must analyze their costs and only consider costs allowable that are reasonable and necessary to provide TCM services (see the link to the OMB website in Appendix A). A certification statement, signed by the TCM Coordinator or the TCM Coordinator’s designee, must accompany the cost report and attest to the validity and allowability of the cost data and funding sources.

## Reimbursement

LGAs are reimbursed the Federal Medical Assistance Percentage (FMAP) (currently 50 percent) of the cost of providing TCM services to Medi-Cal beneficiaries based upon the actual costs of providing TCM. The annual cost report develops a program-specific, per-encounter rate (Worksheet A, Line 20) (the TCM encounter rate) for each program that provides services to Medi-Cal beneficiaries who meet the target population criteria.

The TCM encounter rate is calculated by dividing the total TCM costs by the total number of TCM encounters (Medi-Cal and non-Medi-Cal, whether or not they were claimed). After the cost report is approved, LGAs submit TCM Summary Invoices that list each claimable Medi-Cal-only encounter. These invoices are reimbursed at the prevailing FMAP for the date of service of each encounter (LGAs must postmark their invoices by the end of the sixth month from the encounters' dates of service to receive 100 percent of the reimbursement).

The total dollar amount (the Cap) that may be claimed in the current fiscal year is calculated by multiplying the per-encounter rate by the projected number of Medi-Cal-only encounters (Worksheet A, Line 22). The projections must be supported by program documentation that identifies staff levels sufficient to achieve the projected number of encounters, by TCM encounter logs, and by client case record documentation. Use the Encounter Methodology Worksheet to calculate the projected number of Medi-Cal-only encounters.

The LGA receives a TCM approval letter that identifies the TCM encounter rate and the Cap. The Cap must be multiplied by the prevailing FMAP to determine the maximum reimbursable federal share. The number of projected Medi-Cal encounters is multiplied by the appropriate TCM encounter rate; this amount is then multiplied by the FMAP. This is the maximum amount the LGA will be reimbursed.

# Preparing the TCM Cost Report

## Essential Materials

Essential components to this format include the materials listed below. All of these materials are located on the DHS TCM website [www.dhs.ca.gov/tcm](http://www.dhs.ca.gov/tcm). **Note:** Read all of these instructions before completing these materials. Cell-by-cell instructions for completing the Excel template workbooks begin on page 15.

1. DHS Time Surveys Summary Template (for 30,60, or 200 staff).
2. DHS Cost Report Template (**note:** enter data only in the blue cells), which includes:
  - a. Calculation for Averaged Percentages (“Survey Averaging” worksheet) – Input hours from TCM Time Surveys Summary Template List
  - b. Salaries & Benefits Schedules (“Salaries” worksheet):
    - i. S&B Sch 1A – Salaries and benefits from payroll details.
    - ii. S&B Sch 1B – Direct and indirect operating expenses from general ledgers and Countywide Cost Allocation Plans
    - iii. S&B Sch 2A – Percentages from the List worksheet on the DHS Time Surveys Summary Template
    - iv. S&B Sch 2B, 2C, and 2D – Formula-driven: do not enter data here.
  - c. S&B Sch 3A & 3B for Contractors – Use only for Community-Based Organizations (not individuals).
  - d. Worksheet D – To enter 100-percent TCM (such as purchase of computer programming services used solely for TCM) and 100-percent non-TCM operating expenses (such as food, respite care, transportation, and medical expenses) for the budget unit that provided TCM services.
  - e. Worksheet C – Cost reclassification analysis tool: do not enter data here.
  - f. Worksheet B – To record and offset federal (and private, for CBOs) funding that supports the provision of TCM services to Medi-Cal beneficiaries.
  - g. Encounters Worksheet – Calculates and documents methodology used to record past-year encounters and project current-year encounters.
  - h. Worksheet A – Summarizes all costs and calculates the encounter rate.
3. Certification Statement (signed by TCM Coordinator or his/her designee).
4. Checklist – Completed by TCM Coordinator before submitting cost report.
5. LGA Coordinator Review Tool – Completed by TCM Coordinator before submitting cost report.

6. Funding Schedule – In support of Worksheet B: isolates unallowable funding used to support the provision of TCM services to claimable Medi-Cal Beneficiaries (example attached).
7. Operating Expense Schedule – Describes accounts that have vague account names or names that suggest they are unallowable (example attached).
8. Cost Report Packaging Instructions (including, Table of Contents, Program Description, Cost Allocation Description, Tabs, Supporting Documents, Highlighted Numbers on Supporting Documents).

## **Required Supporting Documents**

Before constructing the cost report, gather the following documents for each program:

- Detailed organizational chart (or complete roster) showing the relationship of each position listed on the cost report to the others listed on the cost report.
- FY 2004–05 General Ledger.
- FY 2005–06 Board-approved final budget showing actual expenses for the prior year (FY 2004–05), if available. Only include relevant pages with the cost report.
- FY 2004–05 summary of total expenses and funding and where they are found in supporting documentation.
- FY 2004–05 salaries and benefits by employee (from payroll warrant detail or general ledger and/or other documented cost allocation plan).
- FY 2004–05 services and supplies (from general ledger and/or other documented cost allocation plan).
- FY 2004–05 TCM Encounter Logs (Medi-Cal and non-Medi-Cal).
- Copies of the contracts for non-LGA (CBO) providers of TCM services for FY 2004–05.
- Copies of FY 2004–05 contracts (Interagency Agreements/Memorandums of Understanding) for which funding may be received for TCM related services.
- September or October 2004 TCM (case manager) “Program Time Survey for Case Manager” forms for programs that time-surveyed to TCM last year.
- September or October 2005 TCM (case manager) “Program Time Survey for Employees Performing MAA and/or TCM” forms for programs that time-surveyed to TCM for the first time this year.

## Summary of Steps

Here is a summary of 12 basic steps (defined fully under “Step-By-Step”) to preparing a TCM cost report:

1. Identify the smallest part of the LGA and/or CBO that provides TCM services by analyzing budget account numbers from your general ledger and detailed organizational charts (include these supporting documents when you submit your cost report). Answer the question: What part of our organization provides TCM services?
2. Describe the cost allocation method used in your LGA. Answer the question: How do we account for the costs for providing TCM services? (Write this down and submit it with the cost report.)
3. List the staff alphabetically by last name who provide or support the provision of TCM services. The TCM cost report assumes that the TCM staff are part of a budget unit that is identifiable on a general ledger by a unique account code. If this is the case, list the TCM case managers, their direct supervisors and direct support staff, the administrative staff who provide personnel and budget support for these TCM staff, and the non-TCM staff.
  - a. Classify as TCM case managers, direct supervisors, and direct support staff who time-survey.
  - b. Classify as ADMIN direct supervisors and direct support staff who do not time-survey. List their job titles in the “Role” column.
  - c. Classify as ADMIN administrative staff who provide personnel and budget support to TCM case managers. List their job titles in the “Role” column.
  - d. Classify all other staff as NTCM.

If your organizational structure doesn’t allow for this method, explain your alternative method and how it was used to identify TCM costs.

4. Enter the data from each TCM staff’s original signed time survey into the DHS Time Surveys Summary Template. Enter the LGA and program names only at the top of the List worksheet. Enter each TCM staff name and position only on numbered worksheets (do not enter them on the List or “Totals” worksheets). Enter the percentages for each category from the List Worksheet on that template into S&B Sch 2A and the Calculation for Averaged Percentages (“Survey Averaging”) worksheet.
5. Using your LGA’s general ledger and payroll warrant details, identify the account numbers for funding, salaries, benefits, and operating expenses that support these staff (the cost report template and supporting documents must identify ALL funding and costs that support the budget unit). Provide a copy of the relevant pages of these supporting documents with your cost report. Include as operating expenses indirect departmental or LGA-wide administrative services that support the budgetary, personnel, and management needs of the TCM budget unit.

6. Identify which of the TCM budget unit's operating expenses are allowable per OMB A-87. Enter only allowable operating expenses on S&B Sch 1B. Enter unallowable operating expenses on Worksheet D, Column 4. If you list operating expenses by individual staff, operating expenses for NTCM staff must be reported only on Worksheet D, Column 4. If you can show that your NTCM costs should not be included on the cost report, provide a detailed explanation of how this is accomplished.
7. Enter the LGA (or CBO) and program names only at the top of Worksheet A.
8. Enter staff salaries and benefits on S&B Sch 1A, allowable direct and indirect operating expenses on S&B Sch 1B, unallowable operating expenses on Worksheet D, Column 4, and unallowable federal (and private, for CBOs) funding amounts on Worksheet B.
9. Construct a summary of the total salaries, benefits, operating costs, and funding shown in the cost report that identifies where to find these costs in the supporting documents.
10. Using your LGA's TCM encounter log, complete the Encounter Methodology Worksheet.
11. Complete the LGA Coordinator Review Tool to analyze the cost report for completeness, reasonableness, and accuracy.
12. Compose a cover letter, table of contents, and structure (page numbers, tabs, and labels) for the cost report packet.

All amounts entered into the cost report must be supported by time surveys, general ledgers, payroll warrant details, subcontractor contracts (if applicable), and program descriptions. Enter data **only in the blue cells** of the cost report template.

## Step-By-Step

### Defining the Budget Unit

The budget unit should be the smallest budget/organizational unit identifiable on the LGA general ledger that includes the TCM-related costs of all employees meeting the TCM Case Manager qualifications, their supervisors, and support staff. The TCM cost report assumes the TCM budget unit is readily identifiable on LGA organizational charts and LGA general ledgers.

The guiding principle of OMB A-87 is that to be eligible for federal reimbursement, costs must be “reasonable and necessary” for the provision of TCM services. By identifying the smallest budget unit possible, you help ensure that the costs included in the cost report and allocated by the cost report template formulas are as close as reasonably possible to the exact cost of providing TCM services.

The TCM cost report must include all the costs of the budget unit that provides TCM services. No expense of that budget unit may be excluded from the cost report. The cost report may include **indirect expenses**, which are the portion of departmental or LGA-wide budget, personnel, and management expenses that can be allocated to the TCM budget unit. Include indirect expenses in the total operating expenses entered on S&B Sch 1B.

If your budget unit consists of few TCM staff and lots of ADMIN and NTCM staff, determine if the budget unit costs can be identified at some more detailed level to isolate the costs of the TCM staff.

Some LGAs have cost accounting methods that allow them to identify all the costs and funding sources of individual employees. Such cost reports might not include any non-TCM costs or unallowable funding sources. To construct a cost report that has no NTCM costs, take the ratio of TCM salaries to total salaries of the budget unit, and apply the ratio to the budget unit’s total ADMIN and operating expenses. Then, construct the cost report so that it only includes the budget unit’s TCM costs and the TCM portion of ADMIN and operating costs. Include the portion of departmental ADMIN costs related to TCM as indirect operating expenses on S&B Sch 1B. Include this calculation with your cost report. In any case, the cost report must include an explanation of the LGA’s cost allocation method, and all costs and funding sources must be supported by general ledgers and other relevant documentation.

### Classifying Salaries and Benefits (S&B Sch 1A)

Based on the primary function of the employee within the budget unit, classify salaries and benefits amounts into TCM, NTCM, and ADMIN.

**TCM Staff** – Staff who time-surveyed to TCM: TCM case managers, their direct supervisors, and their direct support staff. If they time-survey, their salaries and benefits amounts are entered on S&B Sch 1A in the rows at the top under the heading “Time-Surveyed to TCM.” As described in **Policy & Procedure Letter (PPL) 03-008**, if

they did not time-survey, case managers are listed under “Averaged” and the support and supervisor staff are listed under ADMIN. Enter staff in alphabetical order by last name.

Include a description with your cost report of what the TCM staff do: who they serve and why.

**NTCM Staff** – Staff within the budget unit that provides TCM services who neither provided nor supported the provision of TCM services. These may be staff who provide direct medical care, transportation, pharmacy, MAA, and other services that are not TCM. These staff names, positions, salaries, and benefits may be listed on S&B Sch 1A, or they may be listed on a separate supporting document and recorded on S&B Sch 1A on one line as an aggregate amount. Enter staff in alphabetical order by last name. Alternatively, if you use a single aggregate amount, enter the name of the supporting schedule in the cell where the employee name would have gone. If you use aggregate amounts, a supporting schedule must be included with the cost report. List the NTCM staff on the supporting schedule in alphabetical order by last name. Do not use organizational charts as the supporting schedule for this purpose.

**ADMIN Staff** – TCM supervisors and TCM support staff who did not time-survey **and** managerial and administrative staff who support the management, personnel, and budget needs of the TCM budget unit. (Note: If personnel and budget services are not part of the budget unit, DO NOT expand the size of the budget unit to include them. Rather, calculate these costs as an indirect expense and include it with operating expenses on S&B Sch 1B.) These expenses may be listed on the S&B Sch 1A, or they may be listed on a separate supporting document and recorded as an aggregate amount on S&B Sch 1A on one line. Please enter the ADMIN staff in alphabetical order by last name. If you use a single aggregate amount, enter the name of the supporting schedule in the cell where the employee name would have gone. If you use aggregate amounts, a supporting schedule must be included with the cost report. Do not use organizational charts as the supporting schedule for this purpose. List the ADMIN staff on the supporting schedule in alphabetical order by last name. List ADMIN staff job titles in the “Role” column on S&B Sch 1A or next to their names on the supporting document.

### **Classifying TCM Contractors Costs (S&B Sch 3A & 3B)**

Classify the cost of TCM contractors by Specific or Non-Specific. S&B Sch 3A & 3B are provided for this purpose and may only reflect the costs of CBOs. Each CBO that contracts with your LGA to provide TCM services must complete a TCM cost report. If there is only one CBO and the LGA does not provide these services, then submit the CBO’s cost report as though it were the LGA’s cost report, and do not use S&B Sch 3A or 3B. If there are multiple CBOs, the results of each CBO cost report are entered onto S&B Sch 3A or 3B of the LGA’s combined cost report.

Almost all CBO contracts are non-specific; that is, the contract does not specify the total amount the CBO will receive for providing TCM services. Rather, it states a maximum

amount or a rate. For non-specific contracts, enter the total net expenses from Worksheet A, Line 7, Column 7, of the CBO cost report into the column titled "Total TCM Costs" on S&B Sch 3A of the LGA's combined cost report. Enter the adjusted allowable case manager costs from Worksheet A, Line 19, of the CBO cost report into the column titled "Total Costs per Analysis" on S&B Sch 3A of the LGA's combined cost report.

If the CBO contract specifies the total amount the CBO will receive for the fiscal year to provide TCM services, enter the amount from Worksheet A, Line 7, Column 7, of the CBO cost report into the column titled "Total TCM Costs" on S&B Sch 3B of the LGA's combined cost report. If the contract is for both TCM and non-TCM services, enter the amount from Worksheet A, Line 19, of the CBO cost report into the column titled "Total Costs per Analysis" on S&B Sch 3B of the LGA's combined cost report. If the contract is for TCM services only, enter the amount from Worksheet A, Line 7, Column 7, in both columns.

### **Classifying Operating Expenses (S&B Sch 1B and Worksheet D)**

Using your LGA's general ledger and Countywide Cost Allocation Plan (COWCAP) (the one submitted annually to the State Controller's Office), identify the account numbers and names for operating expenses. Operating expenses may be direct or indirect.

**Direct expenses** are those of the staff who provide and directly support the provision of TCM services; these include the ADMIN and NTCM staff that are in the budget unit that provides TCM services. Direct expenses include the cost of services and supplies and operating expenses incurred by the TCM budget unit, including leases, bond servicing, and amortized capital expenditures. Report these on S&B Sch 1B.

On S&B Sch 1B, operating expenses may be **distributed proportionately** according to each staff's salary and benefits or entered as a direct cost assigned **by employee**. If your LGA's cost allocation method allows you to identify the operating expenses of each staff, then report these costs in the column "Operating Expenses by Employee" in the row for the appropriate staff. Otherwise, combine direct and indirect operating expenses into one amount and enter it in the single blue cell at the bottom of the column titled "Distributed Operating Expenses." Enter the name of the supporting documentation for this amount beneath the column.

Some costs may be identified as 100-percent TCM (such as individual contractors) or 100-percent NTCM that will not be further redistributed by the Time Surveys. Worksheet D has been provided for these costs. Report services of individual contractors who support TCM program operations 100 percent (such as a software consultant for TCM documentation) on Worksheet D, Column 1.

Unallowable costs are classified as non-TCM costs in the cost report. Report non-TCM operating expenses on Worksheet D, Column 4. Unallowable (NTCM) costs for staff who provide or support the provision of TCM services include, but are not limited to:

- Interest payments.
- Malpractice insurance.
- Medical equipment.
- Equipment used for medical treatment.
- Drugs and medications.
- Lab equipment.
- Fund raising.
- Lobbying.
- Food for clients.
- Respite care/services.
- Transportation for clients.
- Drug testing supplies.
- Recreational activities for clients.

**Indirect expenses** are those of departmental or LGA-wide administrative services that support the budgetary, personnel, and management needs of the TCM budget unit. The percentage of the departmental or LGA-wide indirect expenses (including salary and benefit costs) that support this budget unit are accounted for in the TCM cost report as operating expenses on S&B Sch 1B. The most common example of this is the COWCAP submitted annually by each county to the State Controller's Office. A copy of the page of this COWCAP (or the relevant departmental administrative cost allocation plan) that shows the indirect cost percentage of the TCM budget unit must be included with the cost report.

All operating costs of the budget unit that provides TCM services must be included in the TCM cost report on S&B Sch 1B or Worksheet D. No operating cost of that budget unit may be excluded from the cost report.

### **TCM Time Surveys Summary Template (used with S&B Sch 2A)**

Choose the correct TCM Time Surveys Summary template to accommodate up to 30, 60, or 200 original time surveys. You may delete worksheets from this template, but **do not add worksheets** to the template. If your program exceeds 200, contact DHS for assistance.

This template ensures accurate tabulation of the time survey hours reported by each TCM staff. It must be submitted electronically along with the cost report template. Each hard copy cost report must also include individual time surveys signed by the TCM staff who completed them and his or her supervisor.

Enter into the individual worksheets of the TCM Time Surveys Summary Template the time survey hours reported by each staff who time-surveyed. Enter time survey data into time survey worksheet 1 for the first TCM staff listed on S&B Sch 1A. Enter the name and job title of the staff in the appropriate cells at the top of each time survey worksheet. Enter time survey data into time survey worksheet 2 for the second TCM staff listed on S&B Sch 1A. Continue entering time survey data into the numbered worksheets in the same order as the staff are listed on the S&B Sch 1A (this should be in alphabetical order by last name).

All information entered into the numbered time survey worksheets automatically flows into the Totals and List worksheets: other than the LGA and Program names entered at the top of the List worksheet, do not enter any data onto these two worksheets.

All staff who provide direct support or supervision to TCM case managers must time-survey to be included in the TCM class costs; otherwise, they must be classified as ADMIN (see PPL 03-008). ADMIN Staff and non-TCM staff must **not** be included in this Time Surveys Summary Template.

Once all the individual time survey data has been entered into the template, click on the List worksheet and scroll to the far right. There you'll find the time survey percentages that must be copied and pasted onto S&B Sch 2A for the TCM staff. If the staff names were entered in the same order on the time survey worksheets as they are on S&B Sch 1A, then the time survey percentages will copy and paste easily onto S&B Sch 2A.

Just below the bottom line of time survey percentages on the List worksheet, you'll find the total number of time survey hours for each of the four categories. Enter these numbers into their related cells on the Calculation for Averaged Percentages ("Salary Averaging" worksheet of the TCM cost report template).

### **Worksheet B (supported by the Funding Schedule and General Ledger)**

After analyzing the list of *funding sources that support the provision of TCM services to claimable Medi-Cal beneficiaries only*, enter only those funds that must be offset on Worksheet B. These include, but are not limited to:

- Federal funds (Do not offset federal reimbursements for MAA or TCM.)
- Client fees (CBOs only)
- Private donations (CBOs only)
- Private foundation grants (CBOs only)

Enter the total amount of the funds that support the provision of TCM services in the column titled "Total Unallowable Funding." The only portion of these funds must be offset is the amount that supports the provision of claimable TCM services to Medi-Cal beneficiaries. Therefore, multiply the "Total Unallowable Funding" amount first by the averaged percentage of TCM hours shown on the Salary Averaging worksheet and then by the ratio of claimable Medi-Cal Only to Total Encounters at the top of the Encounters Methodology worksheet. Enter that amount in the column titled "Total Assigned to Claimable TCM Services." Be sure to identify the name and source of these funds in the appropriate cells of this worksheet. If you use another method to determine the "Total Assigned to Claimable TCM Services," submit an explanation of this method with the cost report.

**LGA's must provide a list of the funds** that were expended to pay for TCM services for claimable Medi-Cal beneficiaries. Use the Funding Schedule for this purpose. If the cost report identifies the whole costs of a budget unit, list all funding that supports the budget unit that provides TCM services. Then identify which of that funding (or what percentage of each of those funding sources) support the provision of TCM services to Medi-Cal beneficiaries.

## **Encounters Methodology Worksheet**

Using your LGA encounter log, tally the total number of TCM encounters conducted with Medi-Cal beneficiaries. Include TCM Medi-Cal encounters that were not claimable, such as those conducted in locked facilities or with persons served under other case management programs. Then tally the total non-Medi-Cal TCM encounters conducted. Enter these numbers where indicated in the top half of the worksheet.

Analyze your LGA's projected claimable Medi-Cal TCM encounters by considering how many additional or fewer staff will be providing services to how many additional or fewer clients. This change might be caused by adding or reducing the number of programs provided by the LGA or by targeting a new client population. After determining a percentage of change, select "Increase" or "Decrease" from the pull-down menu and enter the percentage in the blue cell indicated. Enter a brief explanation of how this projection was determined in the large blue space. Add descriptive supporting documentation (details of program changes and per-case manager encounters) if the change is large (more than 20%).

## **Worksheet A (supported by the LGA Coordinator Review Tool)**

Do not enter any data directly into Worksheet A. This worksheet is entirely formula driven. Verify that Line 7, Column 4, is zero. If it is not zero, there will be an "ERROR" message in Line 7, Column 7. If you get an error message, review how you entered data in the S&B Schedules. Do the time-survey percentages for TCM staff on S&B Sch 2A total 100 percent on each row? On S&B Sch 2A, is the correct "100.00%" selected for ADMIN and NTCM? Are the salaries, benefits, and operating expenses entered accurately? How about the number of encounters on the Encounter Methodology Worksheet? In our experience, any major imbalance on Worksheet A is caused by one of these problems.

If the imbalance in Line 7, Column 4, is one or two dollars, balance it to zero by entering an opposite amount on S&B Sch 2D at the bottom of the column titled "Total Other/ Direct/ MAA Salary & PTO" (for \$1 on Worksheet A, enter -\$1 on S&B Sch 2D). Do not use this method anywhere other than on S&B Sch 2D.

## **LGA Coordinator Review Tool**

Check the cost report for accuracy and reasonableness. Enter the requested sums from the cost report and enter the page number where those sums are found in the supporting documents to the cost report. It is vital that these primary figures match (within a dollar or two) your general ledger, payroll detail, and working trial balance.

The LGA Coordinator Review Tool includes four calculations to alert you to possible unreasonable costs:

- The approximate number of staff hours per encounter is generated. The averages and standard deviations of this measure relative to all TCM cost reports from the previous year are displayed for comparison, including by target population.

- The approximate cost per encounter hour is generated. Similar comparative data as for the hours per encounter are also displayed.
- The ratio of Administrative staff S&B to TCM staff S&B is generated.
- The ratio of Operating Expenses (not including Contractors) to TCM staff S&B is generated.

The federal Centers for Medicare and Medicaid Services has brought to our attention that we must use measures for considering reasonableness. The LGA Coordinator Review Tool must be completed for the cost report to be approved.

## Packaging Your TCM Cost Report

- Use the standardized Table of Contents from Appendix C.
- Enhance the table of contents by indicating any color-coding scheme you are using. Number all pages of the cost report as shown in the Table of Contents.
- On all supporting documents, highlight key figures and note to which Worksheets or Schedules these figures refer.
- Tab and label the cost report packet using headings from the Table of Contents.
- Ensure that all Essential Materials and Required Supporting Documents are included.
- Verify that the Cost Report Checklist and the LGA Coordinator Review Tool have been completed and are included.
- Compose a separate cover letter for each cost report that explains any unusual features in that cost report and any major changes from the previous year.
- Please use the simplest sure method of holding your cost report together for mailing (rubber bands, binder clips, or simple folders). Unless your cost report is more than 200 pages thick, please do not use three-ring binders.
- **Email your DHS Time Surveys Summary Template and DHS TCM Cost Report Template** by November 1, 2005, to [dmerritt@dhs.ca.gov](mailto:dmerritt@dhs.ca.gov). An official Post Office postmark or a FedEx or UPS certification that the report(s) were sent on November 1 is acceptable.
- **Postmark your cost report** by November 1, 2005, to this address:

### Regular U.S. Postal Services Mail:

Department of Health Services  
Audits and Investigations  
Audit Review & Analysis Section  
1500 Capitol Avenue, MS 2109  
P.O. Box 997413  
Sacramento, CA 95899-7413

### Overnight or Express Mail:

Department of Health Services  
Audits and Investigations  
Audit Review & Analysis Section  
1500 Capitol Avenue, MS 2109  
Sacramento, CA 95814

## Audit File

Once your Cost Report is completed, packaged, and sent to the State, the person preparing the TCM Cost Report must create an audit file. All documents related to the TCM Cost Report must be stored where they are accessible to the person responsible to answer questions from an auditor (typically the person who prepared the cost report). The State will contact the LGA's MAA/TCM Coordinator to ask for more information regarding the cost report or to arrange for an audit, so the Coordinator needs to know where, and to whom, to direct the auditors.

## Cell-By-Cell

Use the following tables to complete and analyze the two Excel workbook templates used in the TCM cost report: the Time Surveys Summary Template and the TCM Cost Report Template. Each workbook consists of multiple worksheets. The Time Surveys Summary Template workbook consists of worksheets labeled “List,” “Totals,” “blank,” and individually numbered worksheets from 1 up to 200. The TCM Cost Report Template workbook consists of worksheets labeled “A,” “Encounters,” “B,” “C,” “D,” “Salaries,” “Survey Averaging,” “Contractors,” and “References.”

These instructions are presented in the order in which they should be completed: Time Surveys; Survey Averaging; S&B Sch 1A, 1B, 2A, 3A & 3B; and Worksheets D, C, B, encounters, and A. These tables include information on the formulas used in these templates. **Do not alter these formulas; enter data only in the blue cells.** Formula information is provided only to help you understand how the templates process data so that you can better analyze your results.

<b>Time Surveys Summary Template</b>	
<p><b><u>General Instructions:</u></b> Enter the data entered by TCM staff on their signed Time Survey forms. The formulas in this workbook calculate the percentages you will enter into S&amp;B Sch 2A and the Salaries Averaging worksheet. After entering the time survey hours onto the worksheets numbered from 1 up to 200, the workbook will calculate the percentages for each TCM time survey category on the “List” worksheet and will tally the total hours for each category on the “Totals” worksheet.</p> <p>Select the appropriate version of the Time Surveys Summary Template from the TCM website that includes a worksheet for each of your TCM staff (up to 30, 60, or 200). You may delete unused numbered worksheets from these workbooks, but do not add worksheets to these workbooks. If you delete worksheets, then also delete the rows related to those worksheets from the List worksheet. If you need a workbook containing more than 200 numbered worksheets, please contact DHS.</p>	
<b>List Worksheet</b>	
<p><b><u>General Instructions:</u></b> This worksheet provides a list of time survey results for each TCM staff whose hours are entered into the individual numbered worksheets. Enter the LGA name and TCM program name at the top of this worksheet. Enter nothing else into this worksheet. Use this worksheet to analyze time survey data entered on worksheets 1 through 200. The individual time survey data entered on worksheets 1 through 200 automatically flows to this worksheet to generate the time survey percentages you will enter on S&amp;B Sch 2A.</p>	
<b>Cell</b>	<b>Instructions</b>
<b>C1</b>	Enter the name of the LGA as reported on the TCM cost report.
<b>C2</b>	Enter the name of the TCM program as reported on the TCM cost report.
<b>O2</b>	Enter the Month of the Time Surveys included in this Workbook.

<b>P2</b>	Enter the Year of the Time Surveys included in this Workbook.
<b>Y5</b>	This cell is optional and may be used to enter the hours the employee calculated on the original, signed Time Survey. It is used with the results in cell W5.
<b>Z5</b>	This formula provides the difference of the total hours in U5 and the employee calculation in V5. The difference may be due to a data entry error in the workbook or a calculation error by the employee that needs to be lined out, corrected, and initialed by the employee.
<b>The remaining cells have formulas that link to the worksheets in this workbook to report data or total data for use in the TCM cost report.</b>	
<b>A5</b>	This is the worksheet number linked to this row.
<b>B5</b>	This is the employee name recorded on the worksheet linked to this row in cell O7.
<b>C5</b>	This is the employee number recorded on the worksheet linked to this row in cell A7.
<b>D5</b>	This is the employee's job classification recorded on the worksheet linked to this row in cell H7.
<b>E5, F5, G5</b>	This is the option selected for the employee's TCM position: Case Manager, Supervisor of Case Manager(s), or Support to Case Manager(s) as recorded on the worksheet linked to this row in cells N3, S3, or W3.
<b>H5 to W5</b>	This are the total hours for each of the Activities on the TCM Time Survey as recorded on the worksheet linked to this row in cells AG9 through AG34.
<b>X5</b>	This formula sums the hours in H5 to T5.
<b>AA5 to AE5</b>	These formulas calculate the percentage of time to be entered into the S&B Sch 2A for the individual staff.
<b>AA5</b>	This formula calculates the TCM percentage of time for the workbook linked to this row. It is the total TCM hours in N5 divided by total hours in U5, rounded to 2 decimal places for the percentage to be entered into S&B Sch 2A, Column T.
<b>AB5</b>	This formula represents the non-TCM, non-General Administration, non-Paid Time Off percentage of time for the workbook linked to this row. It is the total of Other hours in H5, plus Direct hours in I5 plus MAA hours in J5 to M5, O5, P5, S5, and T5 divided by total hours in U5, rounded to 2 decimal places for the percentage to be entered into S&B Sch 2A, Column U.
<b>AC5</b>	This formula represents General Administrative percentage of time for the workbook linked to this row. It is the total GA hours in Q5 divided by total hours in U5, rounded to 2 decimal places for the percentage to be entered into S&B Sch 2A, Column V.

<b>AD5</b>	This formula represents Paid Time Off percentage of time for the workbook linked to this row. It is the total PTO hours in R5 divided by total hours in U5, rounded to 2 decimal places for the percentage to be entered into Schedule 2A, Column W.
<b>AE5</b>	This formula represents the total of the percentages of time for each time survey category. This should be 100 percent. If it is not, a formula error for division by zero if the workbook linked to this row is blank.
<b>The remaining instructions are divided for TCM Time Surveys 30, 60, and 200</b>	
<b>List Worksheet for 30 Time Surveys</b>	
<b>E37 to G37</b>	These formulas calculate the total number of staff for each of the TCM positions for information only.
<b>F38</b>	This formula calculates the total number of staff recorded in this Workbook. This number should agree with the total number of Time Surveys copied and provided with the TCM cost report.
<b>AA39 to AE39</b>	These formulas calculate the total hours you will enter into the survey averaging worksheet in the TCM cost report workbook.
<b>AA39</b>	This formula represents the total TCM hours worked by all staff in this workbook. It is to be entered into cell G10 of the survey averaging worksheet in the TCM cost report workbook.
<b>AB39</b>	This formula represents the total non-TCM, non-General Administration, and non-Paid Time Off hours worked by all staff in this workbook. It is to be entered into cell G11 of the survey averaging worksheet in the TCM cost report workbook.
<b>AC39</b>	This formula represents the total General Administration hours worked by all staff in this workbook. It is to be entered into cell G12 of the survey averaging worksheet in the TCM cost report workbook.
<b>AD39</b>	This formula represents the total Paid Time Off hours worked by all staff in this workbook. It is to be entered into cell G13 of the survey averaging worksheet in the TCM cost report workbook.
<b>Row 40</b>	These formulas represent the averaged percentages that will appear in S&B Sch 2A once the totals of each category of time survey hours are entered into the survey averaging worksheet in the TCM cost report workbook.
<b>List Worksheet for 60 Time Surveys</b>	
<b>E67 to G67</b>	These formulas calculate the total number of staff for each of the TCM positions for information only.
<b>F68</b>	This formula calculates the total number of staff recorded in this Workbook. This number should agree with the total number of Time Surveys copied and provided with the TCM cost report.
<b>AA69 to AE69</b>	These formulas calculate the total hours to be entered into the survey averaging worksheet in the TCM cost report workbook.

<b>AA69</b>	This formula represents the total TCM hours worked by all staff in this workbook. It is to be entered into cell G10 of the survey averaging worksheet in the TCM cost report workbook.
<b>AB69</b>	This formula represents the total non-TCM, non-General Administration, and non-Paid Time Off hours worked by all staff in this workbook. It is to be entered into cell G11 of the survey averaging worksheet in the TCM cost report workbook.
<b>AC69</b>	This formula represents the total General Administration hours worked by all staff in this workbook. It is to be entered into cell G12 of the survey averaging worksheet in the TCM cost report workbook.
<b>AD69</b>	This formula represents the total Paid Time Off hours worked by all staff in this workbook. It is to be entered into cell G13 of the survey averaging worksheet in the TCM cost report workbook.
<b>Row 70</b>	These formulas represent the averaged percentages that will appear in S&B Sch 2A once the totals of each category of time survey hours are entered into the survey averaging worksheet in the TCM cost report workbook.
<b>List Worksheet for 200 Time Surveys</b>	
<b>E207 to G207</b>	These formulas calculate the total number of staff for each of the TCM positions for information only.
<b>F208</b>	This formula calculates the total number of staff recorded in this Workbook. This number should agree with the total number of Time Surveys copied and provided with the TCM cost report.
<b>AA209 to AE209</b>	These formulas calculate the total hours to be entered into the survey averaging worksheet in the TCM cost report workbook.
<b>AA209</b>	This formula represents the total TCM hours worked by all staff in this workbook. It is to be entered into cell G10 of the survey averaging worksheet in the TCM cost report workbook.
<b>AB209</b>	This formula represents the total non-TCM, non-General Administration, and non-Paid Time Off hours worked by all staff in this workbook. It is to be entered into cell G11 of the survey averaging worksheet in the TCM cost report workbook.
<b>AC209</b>	This formula represents the total General Administration hours worked by all staff in this workbook. It is to be entered into cell G12 of the survey averaging worksheet in the TCM cost report workbook.
<b>AD209</b>	This formula represents the total Paid Time Off hours worked by all staff in this workbook. It is to be entered into cell G13 of the survey averaging worksheet in the TCM cost report workbook.
<b>Row 210</b>	These formulas represent the averaged percentages that will appear in S&B Sch 2A once the totals of each category of time survey hours are entered into the survey averaging worksheet in the TCM cost report workbook.

<b>Totals Worksheet</b>	
<b>General Instructions:</b> Enter the LGA name and TCM program name at the top of this worksheet. Enter nothing else into this worksheet. Use this worksheet to analyze time survey data entered on worksheets 1 through 200. The individual time survey data entered on worksheets 1 through 200 automatically flows into this worksheet to generate the total hours for each time survey category (TCM, Other, Gen Admin, PTO).	
<b>Cell</b>	<b>Instructions</b>
<b>Z2, Z3, and Z4</b>	These cells calculate the total number of staff for each of the TCM positions. This is for your information only and agrees with List totals.
<b>S3</b>	This formula calculates the total number of staff recorded in this Workbook and will agree with List totals.
<b>D8-AH8</b>	These are the days of the month of the time survey.
<b>D9 to AH24</b>	These formulas calculate to total number of hours recorded on the numbered worksheets for each activity on each day.
<b>A19 to AI24</b>	These formulas sum the total number of hours for each category of time survey hours.
<b>D25 to AH25</b>	These formulas sum the total number of hours for each day.
<b>AI25</b>	This formula sums the total number of hours for all categories of time survey hours.
<b>AJ9 to AJ24</b>	These formulas calculate the percentage of the total number of hours for each category of time survey hours. These percentages result from dividing the total hours for that time survey category by the total hours in AI37. This is for informational use only. It is not used in the TCM cost report.
<b>AJ25</b>	This formula represents the sum of the percentages for each category of time survey hours and should be 100 percent.
<b>Blank Worksheet</b>	
<b>Overview:</b> Do not use this worksheet: it is a placeholder only.	
<b>General Instructions:</b> Do not use this worksheet: it is a placeholder only.	

**Worksheets 1 through 30, 60, or 200**

**General Instructions:** Sort the Time Survey forms into alphabetical order. Enter the time survey data into worksheets 1 through 200. If your TCM staff entered their time survey hours on electronic Program Time Survey by Case Manager forms (Excel), you may use the copy and Edit/Paste Special/Values functions to transfer the daily activity hours of each staff, as explained below. Enter data only where instructed (enter the name of the LGA only on the List worksheet and staff names, job titles, and time survey data only on worksheets 1 through 200).

The time survey data flows to the List worksheet that generates the percentages for each time survey category entered on S&B Sch 2A. DHS staff compare these sheets to the copies of the original Time Survey forms that are submitted with the TCM cost report.

Cell	Instructions
<b>Z2, Z3, and Z4</b>	These cells have a pull-down box to indicate the TCM position of the staff being entered on this worksheet. Select only one of the three options: Case Manager, Supervisor of Case Manager(s), or Support Staff to Case Manager(s). Leave the unused boxes blank.
<b>D8 to AH8</b>	This row may be copied and pasted (Edit/Paste Special/Values) from an individual Program Time Survey by Case Manager worksheet (Excel). The shortcut is to right click on the row number of the individual worksheet and paste the whole row into the Numbered worksheet
<b>C6</b>	Enter the staff's last name first, then first name.
<b>J6</b>	Enter the staff's employee job classification. If MAA is also claimed, this must match the MAA Claiming Plan job classification.
<b>Q6</b>	Enter the staff's employee number.
<b>W6</b>	Enter the name of the staff's program and budget unit. If MAA is also claimed, this must match the MAA Claiming Unit name.
<b>AD6</b>	Enter the budget unit location of staff who time-surveyed.
<b>D7-AH7</b>	These represent the days of the month of the time survey.
<b>D9 to AH24</b>	Key in (or copy) the time survey hours from the original Time Survey forms. If you copy, only use the Edit/Paste Special/Values function. If you don't use the Edit/Paste Special/Values function, you risk copying formulas as well as data. Do not copy the formulas from any other worksheet, or the template will not work.
<b>A19 to AI24</b>	These formulas sum the total number of hours for each category of time survey hours. Verify that they agree with the original staff Program Time Survey by Case Manager forms.
<b>D25 to AH25</b>	These formulas sum the total number of hours for each day. Verify that they agree with the original Program Time Survey by Case Manager form.
<b>AI25</b>	This formula sums the total number of hours for all activities. Verify that they agree with the original, signed Time Survey form.

<b>AJ9 to AJ24</b>	These formulas calculate the percentage of the total number of hours for each category of time survey hours. These percentages result from dividing the total hours for that time survey category by the total hours in AI37.
<b>AJ25</b>	This formula represents the sum of the percentages of each category of time survey hours. Verify that it is 100 percent.
<b>End Worksheet</b>	
<b><u>Overview:</u></b> Do not use this worksheet; it is a placeholder only.	
<b><u>General Instructions:</u></b> Do not use this worksheet; it is a placeholder only.	



## Survey Averaging Worksheet

### CALCULATION FOR AVERAGED PERCENTAGES IN S&B SCH 2A

**General Instructions:** This worksheet (in the TCM Cost Report Template) calculates the averaged time-survey percentages for each time survey category. Obtain the total time survey hours for each of the four time survey categories from the List worksheet in the Time Surveys Summary Template (see the instructions for the List worksheet). The calculations for the averaged percentages appear in the green cells. They automatically link to the yellow cells in the Salary Survey columns of S&B Sch 2A. Verify that the results from the Survey Averaging worksheet appear in the Averaging section of S&B Sch 2B.

Cell	Instructions
G10	Enter the total number of TCM hours for all staff who time-surveyed. Do not enter a percentage here.
G11	Enter the total number of Other/Direct Service/MAA hours for all staff who time-surveyed. Do not enter a percentage here.
G12	Enter the total number of General Administration hours for all staff who time-surveyed. Do not enter a percentage here.
G13	Enter the total number of Paid Time Off hours for all staff who time-surveyed. Do not enter a percentage here.
G14	This formula sums cells G10 through G13. Verify that each of the four time-survey categories are correctly entered from the List worksheet of the TCM Time Surveys Summary Template. The Total Hours should agree with this cell.
Averages	The List worksheet provides the averaged percentages for verification of data entry into this worksheet.



# TCM Cost Report Template

## Worksheets A, Encounters, B, C, D, Salaries, Survey Averaging, Contractors, and References

**General Instructions:** This workbook records the total prior fiscal year costs of providing TCM services to a TCM target population. It calculates the TCM encounter rate and the maximum reimbursement limit (Cap) for the current fiscal year's TCM encounters.

1. Do not alter any formula in this Excel template. Do not delete any worksheet from this workbook.
2. Name the file that is emailed to DHS using the LGA name one of the following abbreviations for the TCM program (such as, Mendocino Public Health becomes Mendocino PH, OC, PG, Link, AP, or Comm).
3. Enter the name of the LGA and the TCM program name only at the top of Worksheet A.
4. Cells highlighted in blue are data entry fields. **Enter data ONLY in the blue cells;** all other cells have been locked.
5. Cells highlighted in green contain formulas that must not be altered.
6. Yellow highlighted cells are also formula fields that link to or from another sheet in the workbook, as indicated in the adjacent cell. Do not alter these cells.
7. Some cells contain a drop-down box. These are not visible on the screen until you click on the cell. To see the text that can be entered into these cells: left click the cell and then left click the down-arrow button located in the corner of the cell. A drop-down list will appear. Choose one of the items on the list by placing the cursor over it and then clicking the left mouse button.
8. Cells with a red triangle in the upper right corner contain comments to assist with data entry. To read the message, place your cursor on the cell without clicking. Follow these comments very carefully.

## References

**General Instructions:** This worksheet provides hyperlinks to material necessary to understand and complete the cost reports. Click on the link or key in the web address to access the site to read, download, or print the material. With the exception of the OMB Circular link, all of these links are on the DHS website: [www.dhs.ca.gov/tcm](http://www.dhs.ca.gov/tcm).

Cell (Column Row)	Detailed Instructions
A5	Links to the 2004 TCM Cost Report Instructions.
A5	Links to the 2004 TCM Time Surveys Summary Template to download Excel templates for 30, 60, or 200 staff, as needed.
A5	Links to the 2004 TCM Cost Report Template.
A5	Links to the TCM Provider Manual, Section 4, Cost Reports.

A5	Links to the 2004 TCM Cost Report Checklist.
A5	Links to the 2004 TCM Cost Report Certification Statement.
A5	Links to 2004 TCM Cost Report Training Presentation (Power Point).
A5	Links to PPL 03-010.
I23	Links to the Office of Management and Budget Circular A-87.
I25	Links to the DHS TCM Website.

## Salaries Worksheet (S&B Sch)

**General Instructions:** Enter staff names, TCM classifications, salaries and benefits, operating costs, and time survey results on this six-page-long worksheet. The worksheet is divided vertically into three classifications of employees: "Time-Surveyed to TCM," "Averaged TCM," and "Admin & NTCM."

**Note:** If the TCM budget unit has few TCM staff relative to many ADMIN & NTCM staff, review your general ledger at a smaller level of detail. Determine if some of the ADMIN & NTCM costs could be claimed as indirect operating expenses on S&B Sch 1B instead of on S&B Sch 1A (see the discussion of this point on pages 7 and 8).

TCM budget units that have more employees than there are rows provided on the Salaries worksheet will have to insert new rows for the extra employees. To do this, insert the number of additional rows you need for each staff classification beneath the relevant section. Then select one of the original rows of cells in that staff classification that includes the original formulas by clicking on the first cell in the row and dragging to the end of the sixth page of the Salaries worksheet. Use the Edit/Copy function on the selected cells in that row. Then use the Edit/Paste Special/Formulas function to paste the original formulas into the newly inserted rows. Hint: You can tell if you've been successful because the green cells will have a "0" in each cell.

The amounts entered into the Salaries worksheet must tie or reconcile to your general ledger. If your accounting system has the ability to create a smaller budget unit from a larger general ledger budget unit, remember to be consistent.

The cell references in the Instructions below apply to the TCM cost report template before any rows have been inserted.

Column	Heading	Instructions
<b>S&amp;B Sch 1A – Top Group for staff who surveyed to TCM</b>		
B	Employee Name	Enter the first and last name of TCM Case Managers who time-surveyed (alphabetically).

C	Role	Select from the drop-down box one of the three choices: "Case Manager" provides TCM services to Medi-Cal beneficiaries; "Direct Supervisor of Case Manager" directly supervises a TCM Case Manager; and "Direct Support of Case Manager" performs administrative support for a TCM Case Manager.
D	Notes	This cell is for optional LGA notes.
E	Classification	Select "TCM" from the drop-down box: it's the only choice.
F	Salaries	Enter the gross salary of the employee named in cell B10. In the blue cell at the bottom of this column, enter a reference for the attached supporting documentation for these amounts (such as, GL page 2; Sched 4B).
G	Benefits	Enter the gross benefits of the employee named in cell B10. In the blue cell at the bottom of this column, enter a reference for the attached supporting documentation for these amounts (such as, GL page 2; Sched 4B).
<b>S&amp;B Sch 1A – Second Group for TCM staff who are being averaged</b>		
B	Employee Name	Enter the first and last name of TCM Case Managers who qualify to be averaged per PPL 03-008 (alphabetically).
<b>S&amp;B Sch 1A – Bottom Group for all other staff classified as ADMIN or NTCM</b>		
B	Employee Name	<p>If they did not time-survey, list Supervisors of TCM Case Managers and Direct Support Staff of TCM Case Managers (alphabetically) under ADMIN. If the budget unit includes non-TCM support staff and managers who provide for the administrative needs of the TCM budget unit, list them (alphabetically), also, as ADMIN. List anyone else (alphabetically) in the TCM budget unit as NTCM.</p> <p>DHS prefers that you enter each staff individually. However, you may list the name, job classification, salary, and benefits of each staff on a separate schedule (one schedule for ADMIN and one for NTCM) and enter the single aggregated amounts for ADMIN and NTCM on S&amp;B Sch 1A. When entering an aggregate amount on S&amp;B Sch 1A, in the place of the employee name, identify the name and location of the supporting schedule.</p>

C	Role	If not aggregating, identify what type of work each person does.
E	Classification	This cell contains a drop-down box with NTCM or ADMIN as the only choices. Select the appropriate choice per description in General Instructions above.
<b>S&amp;B Sch 1B – Operating Expenses</b>		
P	Operating Expenses By Employee	<p>If your LGA's accounting system allows you to identify the operating expenses directly associated with the individual employees named in Column B, enter those individual amounts here. If the accounting system cannot separate the expenses by employee, do not use this column. This method is especially useful in reporting costs that may be attributed to individual or aggregated NTCM staff and may not be distributed as TCM costs.</p> <p>In the blue cell at the bottom of this column, identify the name and location of the attached supporting documentation for these amounts (such as, GL page 2; Sched 4B).</p>
Q	Distributed Operating Expense	<p>If your LGA's accounting system does not allow you to identify the operating expenses directly associated with the individual employee named in Column B, identify the total amount of <b>direct and indirect operating expenses</b> (see page 9) for the TCM budget unit and enter that amount in the blue cell at the bottom of this column. Formulas in this column will automatically distribute this amount to each employee as a proportion of each employee's salary and benefits. This cell is only for entry of allowable gross expenses. If you are not listing 100 percent of the personnel from a general ledger budget unit, be consistent and do not include 100 percent of the expenses.</p> <p>In the blue cell at the bottom of this column, identify the name and location of the attached supporting documentation for this amount (such as, GL page 2; Sched 4B).</p>

**S&B Sch 2A – Salary Survey – Use the List worksheet from TCM Time Surveys Summary Template for the Top Group**

T	TCM	Enter each employee’s time survey percentages for each time survey category as indicated on the List worksheet, found in List worksheet Column Y. Enter the percentage to two decimal places. For example: 25.48 for 25.48 percent. Do not round to whole numbers.
U	Other/Direct/MAA	Enter each employee’s percentage of time coded to Other, Direct Services, and MAA, found in List worksheet Column Z.
V	Gen Admin	Enter each employee’s percentage of time coded to General Administration, found in List worksheet Column AA.
W	PTO	Enter each employee’s percentage of time coded to PTO, found in List worksheet Column AB.
X	Totals	Do not enter data. If you receive an error message here, the employee’s four categories of time survey results do not sum to exactly 100.00%. Verify that the data in each cell has two decimal places. This column must show 100.00% or the remaining schedules and Worksheet C will not work correctly.

**S&B Sch 2A – Use the Survey Averaging worksheet for the Second Group**

T to W	Averaged Percentages	Do not enter data. Verify that these numbers are linked correctly from cells I10, I11, I12, and I13 in the Survey Averaging worksheet into the yellow cells of these columns.  The Survey Averaging worksheet must be completed even if the budget unit has no Averaged employees or the Salaries schedules will not work correctly. Remember to insert new rows for extra Averaged employees between existing employee rows in the average group per the General Instructions above.
X	Totals	Do not enter data. Each cell must be 100.00%.

**S&B Sch 2A – Bottom Group for all other staff classified as ADMIN or NTCM**

U	Other/Direct/MAA	If the employee on this line has been designated as NTCM, select 100.00%. If the employee on this line has been classified as Admin, select 0.00% from the drop-down box.
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V	Gen Admin	If the employee on this line has been designated as Admin, select 100.00% from the drop-down box. If the employee on this line has been classified as NTCM, select 0.00% from the drop-down box.
X	Totals	Do not enter data. Each cell must be 100.00%.

## Contractors Worksheet S&B SCH 3A & 3B

**General Instructions:** This worksheet lists all TCM contractors (CBOs only) and their costs for providing TCM services to the target population. The page is divided for Non-Specific (S&B Sch 3A) and Specific (S&B Sch 3B) CBO contracts. In our experience, all CBOs were reported as Non-Specific contractors on S&B Sch 3A in the previous year. (See the discussion of this point on page 8.)

Individual contractors that support TCM services, such as for computer programming, must be reported on Worksheet D, Column 1, as 100 percent TCM costs. Contractors that support TCM and NTCM or unallowable services must be reported with operating expenses on S&B Sch 1B.

Cells B1, B2, D2, and E2 are automatically filled with text from other worksheets. Enter data only in the cells highlighted in blue. Cells highlighted in green contain formulas; they must not be altered. Cells highlighted in yellow are also formula fields; they also link to or from another worksheet.

### **Contractor – Non-Specific (S&B Sch 3A)**

Use S&B Sch 3A if your contract with your CBO **does not specify** the total amount the LGA will reimburse the CBO for the fiscal year. In this case, the CBO TCM staff must time-survey and complete a TCM cost report. The CBO's Total Costs (Worksheet A, Line 7, Column 7) and Total TCM Costs per Analysis (Worksheet A, Line 19) will be entered in the LGA's combined TCM cost report on S&B Sch 3A.

### **Contractor – Specific (S&B Sch 3B)**

Use S&B Sch 3B if your contract with your CBO **specifies** the total amount the LGA will reimburse the CBO for the fiscal year. If the contract includes both TCM and non-TCM services, the CBO's Total Costs (Worksheet A, Line 7, Column 7) and Total TCM Costs per Analysis (Worksheet A, Line 19) will be entered in the LGA's combined TCM cost report on S&B Sch 3A. If the contract is for TCM services only, enter the amount from Worksheet A, Line 7, Column 7, into both columns.

Column	Heading	Instructions
B	Contractors Specific or Non-Specific	Enter the CBO's name.
C	Total Cost	This is either the CBO's total costs (Non-Specific) or the total amount paid to the CBO (Specific); it flows to Worksheet A, Column 2.

D	TCM Costs Per Analysis	Enter the amounts determined by the CBO TCM cost report to be TCM-only costs (Worksheet A, Line 19). These amounts flow to Worksheet C, through Column 1 of Worksheet C1
E	Non-claimable	This formula calculates the difference between Total Cost and TCM Cost per Analysis to represent the non-claimable portion of the CBO's costs.

**Worksheet D**  
**ADJUSTMENTS TO EXPENSES**

**General Instructions:** Enter costs that are 100-percent TCM costs, 100-percent non-TCM costs, or unallowable costs.

Each of the following three types of costs must be identified as separate amounts and listed with their general ledger account title in the description field. List one general ledger account title per line. Entered amounts as positive numbers. Do not use Columns 2, 3, and 5.

Examples:

100-percent TCM

- Are related only to TCM and not to other programs, such as the purchase of a computer system, or software consulting services that are used exclusively for TCM. Contracted services that are TCM and NTCM or unallowable must be reported with operating expenses on S&B Sch 1B.

100-percent Non-TCM

- Are related only to non-TCM contracts or other non-TCM programs, such as lab supplies, medical supplies, professional licenses, contracts for 100-percent non-TCM services, client food, client transportation, and respite care.
- Are unallowable costs, such as malpractice insurance, interest expense, lobbying activities, etc.

For more information, refer to OMB Circular A-87 which can be found on the web at: <http://www.whitehouse.gov/omb/circulars/a087/a087-all.html>

Column	Heading	Instructions
B	Description	Use this column to list the general ledger account titles from your accounting system (one title per line). If a general ledger account title is listed more than once, identify it as TCM, non-TCM, or unallowable.
C	1. Total Adjustment to TCM Class Costs	Use this column to record any cost that is 100-percent TCM.

D	2. Total Adjustment to Contractor Costs-Non Specific	Do not use this column.
E	3. Total Adjustment to Contractor Costs-Specific	Do not use this column.
F	4. Total Adjustment to Non TCM Services	Use this column for costs that are 100-percent non-TCM or unallowable. If an unallowable cost is in the same general ledger account as a non-TCM cost, the two amounts must be separated and identified on separate lines. For example Insurance - (non-TCM) on one line and Insurance - (Unallowable) on another line.
G	5. Total Adjustment to Overhead Services	Do not use this column. Record all Overhead costs on the S&B Sch 1B.

## Worksheets C & C1 RECLASSIFICATION

**General Instructions:** This worksheet reclassifies costs based on the time survey results (Rows 1–7).

The table in this worksheet (Rows 1–7) is self-generating. Do not enter any data. This cost reclassification is based on the time survey results that were entered into S&B Sch 2A, as explained in PPL 03-008.

**Note:** For reclassifications purposes, Direct Services, Other Programs/Activities, and all MAA time is classified as Non-TCM Costs.

This worksheet helps determine which costs are not following correctly to Worksheet A. Total costs on Worksheet C1 should be equal to the total costs of the Salaries schedules and the Contractors Worksheet. A section of each cost has been provided for analysis. The most common error is incorrect data entry of Time Survey results in S&B Sch 2A.

## Worksheet B

### TCM RATE DEVELOPMENT FUNDING CALCULATIONS

**General Instructions:** Enter funding sources and total amounts for funding that must be offset per 42 CFR Section 433.51, W&I Code 14132.44(f), and 22 CCR Section 51535.7. Then enter the percentage of those amounts that support the provision of TCM services to Medi-Cal beneficiaries. For TCM encounters to be eligible for federal reimbursement, they must be funded by allowable public funds. Federal funds that support the provision of TCM services to Medi-Cal beneficiaries must be offset here. For CBOs, private funds and client fees must also be offset. The Total Assigned to TCM Services links as a negative number to Worksheet A, Line 18, to calculate the Adjusted Allowable Case Managers Cost on Line 19.

Use the Funding Schedule to:

1. List all of the funding sources that support the budget unit that provides TCM services.
2. List the amount of funding from each source.
3. Determine which of the funding sources support TCM encounters.
4. LGAs & CBO list the federal funding. CBOs also list the private funding. Enter the sum of these amounts in Worksheet B, Column 1.
5. Multiply the amount in Step 4 by the Average Percent TCM from the Survey Averaging Worksheet and then by the percent of Claimable Medi-Cal TCM Encounters from the Encounter Methodology worksheet. Enter these amounts in Worksheet B, Column 2.
6. If you did not use the calculation from Step 5 to determine the amount of unallowable funding, explain how you determined the amount of unallowable funding.
7. **NOTE:** Some LGAs have staff provide case management under TCM and other programs. Some of those LGAs time-survey all case management as TCM and adjust the cost report by offsetting the related non-TCM S&B. This is only acceptable if the cost report has no case managers in "Averaged," all the non-TCM case managers are in "Averaged" or ADMIN, or the non-TCM case manager's time surveys are adjusted to report their non-TCM case management hours in "Other Programs."

Column	Heading	Detailed Instructions
List one funding source per line. Insert more rows as needed.		
B	Description	The title of the funding. Use the title provided by the source agency. Do not use acronyms.
C	Source	Enter Federal, State, Private, Client Fees, or a combination of these.

D (Column 1)	Total Unallowable Funding Supporting All TCM	Enter the total amount of funding that supports TCM services and comes from an unallowable source .
E (Column 2)	Total Assigned to Claimable Medi-Cal TCM Services	Multiply the amount of the funding listed in column D first by the averaged percentage of TCM hours shown on the Salary Averaging worksheet and then by the ratio of Medi-Cal Only to Total encounters on the Encounter Methodology worksheet. If you use another method, explain it on a supporting document.
F	Total Assigned to Other Services	The formula subtracts the Total Assigned to Claimable Medi-Cal TCM Services from Total Unallowable Funding Supporting All TCM.

## Encounters Worksheet

### ENCOUNTER METHODOLOGY

**General Instructions:** This worksheet calculates the projected number of Medi-Cal encounters for the reporting period. There are two calculations on this worksheet linked to Worksheet A, Lines 14 and 21.

Cells B1, B2, and B3 are automatically filled with text from other worksheets. Enter data only in the blue cells. The green cells contain formulas; they must not be altered. The yellow cells are formula fields; they link to or from another worksheet. Cell D8 contains a pull-down menu: click on the cell, and select the fiscal year in which the encounters were conducted.

Using your LGA encounter log, tally the total number of claimable TCM encounters conducted with Medi-Cal beneficiaries. Then tally the TCM Medi-Cal encounters that were not claimable, such as those conducted in locked facilities or with clients served under other case management programs. Then tally the total non-Medi-Cal TCM encounters conducted. Enter these numbers where indicated in the top half of the worksheet.

Project the number of claimable Medi-Cal TCM encounters your LGA will conduct in fiscal year 2005-06 by considering how many additional or fewer staff will be providing services to how many additional or fewer clients. This change might be caused by adding or reducing the number of units providing TCM or by targeting a new client population. After determining a percentage of change, select "Increase" or "Decrease" from the pull-down menu (Cell B18) and enter the percentage in the adjacent blue cell. Enter a brief explanation of how this projection was determined in the large blue space.

## Worksheet A

### TCM RATE CALCULATION WORKSHEET

**General Instructions:** This worksheet summarizes the TCM budget unit's reported TCM and non-TCM costs for the prior fiscal year and calculates the TCM per-encounter rate for reimbursements in the current fiscal year. The worksheet also calculates the maximum reimbursement amount (Cap) before reimbursements are multiplied by the prevailing Federal Medical Assistance Percentage (FMAP). The current FMAP is 50 percent.

There are only four blue cells requiring data entry: the LGA name, the program name, and two reporting period dates. Review the worksheet to evaluate potential data-entry errors in the supporting worksheets and to analyze the effects of reported costs found in supporting documents.

If Line 7, Column 4, does not equal zero, review how you entered data in the S&B Schedules. Do the time-survey percentages for TCM staff on S&B Sch 2A total 100 percent on each row? Did you select the 100.00% for ADMIN and NTCM? Are the salaries, benefits, and operating expenses entered accurately? How about the number of encounters on the Encounter Methodology Worksheet? In our experience, any major imbalance on Worksheet A is caused by one of these problems.

If the imbalance in Line 7, Column 4, is one or two dollars, you can balance it to zero by entering an opposite amount on S&B Sch 2D at the bottom of the column titled "Total Other/ Direct/ MAA Salary & PTO" (for \$1 on Worksheet A, enter -\$1 on S&B Sch 2D). Do not use this method anywhere other than on S&B Sch 2D.

## Helpful Hints

- Don't be overwhelmed by the TCM Cost Report Template: it's large, but relatively few of the cells require you to enter data. The simplest approach to the TCM Cost Report Template is to enter the required numbers into the blue cells, then take time to analyze if the results are reasonable (that is, don't get stuck trying to analyze the results before you've entered the data).
- Start preparing your TCM cost report(s) early. If you have any questions, contact you LGA's TCM Coordinator or the LGA MAA/TCM Consultant, Cathleen Gentry, at [cm.gentry@worldnet.att.net](mailto:cm.gentry@worldnet.att.net). If your LGA TCM Coordinator and the LGA MAA/TCM Consultant cannot provide the information you need, they will contact DHS for further information.

By following these guidelines, you make the TCM cost report easier for DHS to review. The easier the cost reports are to review, the sooner you will receive your reimbursements.

## **First Year of Participation in TCM**

The TCM cost report is based on the prior year's TCM costs, the prior year's TCM encounters, and the prior year's TCM time survey. When TCM was initiated in 1994, no one had prior year's data. Procedures have been developed to accommodate the entry of new programs into the TCM system.

It is assumed that the new program began maintaining TCM Encounter Logs during the current year.

Programs initiating participation in TCM must determine the following.

1. The methodology for determining the costs to be entered on S&B Sch 1A, 1B, 2A and Worksheets D, B, and Encounter Methodology.
2. The methodology for determining the number of TCM encounters to include on Line 14 of Worksheet A.

Typically, LGAs annualize these costs by using the costs and encounters available to them for this fiscal year and multiplying them to estimate what these costs and encounters would equal in one fiscal year. Example: TCM Encounter Logs are maintained beginning on July 1. The total number of encounters for July through September (three months) is multiplied by four to determine the annual number.

### **Programs in Operation the Prior Year but Not in TCM**

1. Prior year's costs can be used. The current year's time survey results (September 2005) are applied to costs of persons who would have been involved in TCM if the program had been participating in the prior year. After defining the budget unit and classifying prior year's staff as TCM, ADMIN, and NTCM, enter costs as required in the 2005 TCM Cost Report Instructions.
2. Annualize the number of encounters (Medi-Cal and non-Medi-Cal) on the current year's TCM Encounter Logs to determine the number to include on the Encounter Methodology Worksheet. Example: TCM Encounter Logs are maintained beginning on July 1. The total number of encounters for July through September (three months) is multiplied by four to determine the annual number.

## **Programs Not in Operation the Prior Year**

1. Use the established program budget for the current year. Apply the time survey results from the current year (September 2005) to the costs of persons who are involved in TCM. Enter costs and encounters on S&B Sch 1A, 1B, 2A and Worksheets D, B, and Encounter Methodology as required in the 2005 TCM Cost Report Instructions.
2. The number of encounters (Medi-Cal and non-Medi-Cal) on the current year's TCM Encounter Logs are annualized to determine the number to include on Line 14 of Worksheet A. Example: TCM Encounter Logs are maintained beginning on July 1. The total number of encounters for July through September (three months) is multiplied by four to determine the annual number.

## APPENDIX A RESOURCES

California Code of Regulations <ul style="list-style-type: none"> <li>• 22 CCR Section 51185</li> <li>• 22 CCR Section 51271</li> <li>• 22 CCR Section 51272</li> <li>• 22 CCR Section 51351</li> <li>• 22 CCR Section 51535.7</li> </ul>	<a href="http://www.calregs.com">www.calregs.com</a>
Code of Federal Regulations <ul style="list-style-type: none"> <li>• 42 CFR Section 433.51</li> </ul>	<a href="http://cfr.law.cornell.edu/cfr/cfr.php?title=42">http://cfr.law.cornell.edu/cfr/cfr.php?title=42</a>
Office of Management and Budgets Circular A-87	<a href="http://www.whitehouse.gov/omb/circulars/a087/a087-all.html">www.whitehouse.gov/omb/circulars/a087/a087-all.html</a>
Policy & Procedure Letter 03-008	<a href="http://www.dhs.ca.gov/tcm">www.dhs.ca.gov/tcm</a>
Policy & Procedure Letter 03-010	<a href="http://www.dhs.ca.gov/tcm">www.dhs.ca.gov/tcm</a>
TCM Cost Report Instructions	<a href="http://www.dhs.ca.gov/tcm">www.dhs.ca.gov/tcm</a>
TCM Cost Report Template	<a href="http://www.dhs.ca.gov/tcm">www.dhs.ca.gov/tcm</a>
TCM Provider Manual	<a href="http://www.dhs.ca.gov/tcm">www.dhs.ca.gov/tcm</a>
Time Surveys Summary Template	<a href="http://www.dhs.ca.gov/tcm">www.dhs.ca.gov/tcm</a>
TCM Website	<a href="http://www.dhs.ca.gov/tcm">www.dhs.ca.gov/tcm</a>
Calif. Welfare & Institutions Code <ul style="list-style-type: none"> <li>• W&amp;I Code Section 14132.44</li> </ul>	<a href="http://www.leginfo.ca.gov">www.leginfo.ca.gov</a>



## **APPENDIX B ACRONYMS and ABBREVIATIONS**

ADMIN	Administrative
A&I	Audits & Investigations Division of DHS
AP	Adult Probation
CBO	Community-Based Organization
CCR	California Code of Regulations
CFO	Chief Financial Officer
CFR	Code of Federal Regulations
Comm	Community
COWCAP (also COCAP)	Countywide Cost Allocation Plan
DHS	California Department of Health Services
FFP	Federal Financial Participation
FMAP	Federal Medical Assistance Percentage
LGA	Local Governmental Agency
Link	Linkages
MAA	Medi-Cal Administrative Claiming
NTCM	Non-Targeted Case Management
OC	Outpatient Clinics
OMB A-87	Office of Management and Budgets Circular A-87
PG	Public Guardian/Conservator
PH	Public Health
PPL	Policy & Procedure Letter
PTO	Paid Time Off
S&B Sch	Salaries & Benefits Schedule
TCM	Targeted Case Management
W&I	Welfare & Institutions Code



# APPENDIX C

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