

Summary Cost Report Instructions

Summary Forms for Counties ONLY

This section details the following forms and their requirements for Summary County Cost Reporting ONLY.

MH 1900_INFO_SUM	Information Sheet
MH 1908	Supplemental State Resource Data Report Final amounts for State Categorical Funds From "Final Allocation" Letter
MH 1909	Supplemental Cost Report Data by Program Category
MH 1909_SUM	Supplemental Cost Report Data by Program Category (Summary)
MH 1912	Supplemental Cost Report Data for Special Education Pupils
MH 1968_SUM	Determination of SD/MC Direct Services and MAA Reimbursement
MH 1979_SUM	Summary of SD/MC Preliminary Desk Settlement
MH 1992_SUM	Summary Funding Sources
MH 1994	Report of Mental Health Managed Care Allocation and Expenditures
MH 1995	Report of Mental Health Services Act (MHSA) Distribution and Expenditures
MH1940 and Certification Page	Year End Cost Report Summary
MH 1979_1992_RECON	Reconciliation of MH 1979 and MH 1992 for FFP Accuracy
MH_EPSDT	EPSDT Costs
MHINOUT	Inpatient/Outpatient Summary
MH 1992 DETAIL	MH 1992 Detail

MH 1908***Supplemental State Resource Data - Preliminary Worksheet to the MH1909s***

The purpose of the MH1908 Supplemental State Resource Data Worksheet is to identify the final allocation amounts for each program category and to identify the prior year rollover amounts. The data entered here automatically populates the MH1909's for each program category.

First Table – Program and Final Allocation

Enter county's allocation amount for each budget category from the county's Final Allocation Worksheet.

Second Table – Program Data by Fund Sources, Final Allocation and Prior Year Rollover Allocation

The first column is "Final Allocation". This column is automatically populated based on the information in the first table.

The second column is "Prior Year Rollover Allocation". Enter any rollover allocations from FY2009-2010 by fund source.

MH 1909***Supplemental Cost Report Data by Program Category***

The objective of the MH1909 is to identify State General Fund (SGF) allocation and expenditures for specified budget item and program category funds. A separate MH 1909 is to be prepared for each program category fund and each program category fund rolled over from the previous fiscal year. Rollover expenditures are not current year Categorical Funds Allocation and should not be included in the Funding Sources portion of the MH1940.

Lines 1, 2, 3 – County Name, FY, Submission Date

No entry. The information is automatically populated from MH1900_INFO_SUM.

Lines 4 and 5 – Budget Category, Budget Item Number

No entry. The information is hard coded to the individual worksheets.

Line 6 – SGF Allocation

No entry. This amount is automatically populated from MH 1908, second table, Final Allocation Column.

Column A – Legal Entity Name

No entry. Each legal entity supported by appropriate Budget Program Category being reported. The legal entity name will be automatically populated from the “List of Legal Entities” on the MH1900 Information Sheet the moment the legal entity number is entered.

Column B – Legal Entity Number

Enter the five-digit legal entity number assigned to the Legal Entity.

Column C – Mode of Service

Enter the two-digit code for the appropriate Mode of Service.

Column D – Service Function

Enter the two-digit code for the appropriate Service Function.

Column E – Units of Service

Enter the Units of Service.

Column F – State Share of Net Cost

For each legal entity entry, enter the amount of allocated SGF from the specified Budget Program Category expended on the units of service. Do not include amounts used as state match to FFP, which are included in Column G.

Column G – Medi-Cal/State Share

For each legal entity, enter the amount of SGF used as state share to the SD/MC FFP generated by the specified Budget Program Category services.

Column H – State General Fund Total

No entry. Column H is equal to the sum of Columns F and G. This amount should not exceed the total SGF allocated for the specified Budget Program Category on Final Allocation Worksheet.

Column I – No County Matching Funds for FY 2010-2011

There is no county share of cost requirement to match SGF for counties with populations over 125,000 for FY 2010-2011.

Column J – Medi-Cal/FFP Share

Enter the amount of SD/MC FFP (match) generated by the Budget Program Category services. Include SD/MC FFP that was matched by expenditures reported in both column G (Medi-Cal/State Share) and column K (Other Fund Sources). The entry on column J must also be reported on MH1940, column B.

Column K – Other Fund Sources

Enter expenditures above the allocated SGF amount used to provide identified Budget Program Category services. This column should also include non-state general funds used to match FFP. However, for CSOC/EPSTDT funds, this column can be above the allocated SGF amount even if the total allocated funds have not been expended. Please add an explanation line if above the allocated SGF amount. Other funds, such as IDEA funds, should be reported in this column.

MH 1912***Supplemental Cost Report Data for Special Education Program (SEP)***

The objective of the MH 1912 is to identify total SEP costs, regardless of funding source. The MH 1912 will be used for reporting total program costs associated with the SEP mandate to the California Legislature and the California Department of Education (CDE). Additionally, for those counties submitting SB 90 Claims for this program, the MH 1912 SEP will be the supporting documentation for that claim.

Lines 1, 2, 3 – County Name, FY, Submission Date

No entry. The information is automatically populated from MH 1900_INFO_SUM.

Lines 4 and 5 – Budget category, Budget Item Number

No entry. No information required at this time.

Line 6 – SGF Allocation

No entry. No information required at this time.

Column A – Legal Entity Name

No entry. This field is automatically populated from the “List of Legal Entities” on MH 1900_INFO_SUM when the Legal Entity Number is identified in Column B.

Column B – Legal Entity Number

Enter the five-digit number assigned to the legal entity, regardless of funding source.

Column C – Mode of Service

Enter the two-digit code for the appropriate Mode of Service.

Column D – Service Function

Enter the two-digit code for the appropriate Service Function.

Column E through G – Units of Service

Units of Service are for services associated with the AB 3632 SEP program, regardless of funding source. AB 3632 services are only those services on the Individualized Education Plan (IEP). Any other service provided to an AB 3632 eligible child should not be included on the MH 1912 SEP. AB 3632 services begin with the mental health assessment after referral from the Local Education Agency pursuant to the IEP. Any pre-referral services are not considered AB 3632 services and should not be reported on the MH 1912 SEP. The total units of service should match the total units of service reported to CSI and identified as being part of an IEP for SEP. For Medi-Cal legal entities, the total units of service should match the SD/MC approved units of service provided to SEP clients.

Column E – Medi-Cal Units of Service

Enter the Medi-Cal Units of Service for the mode and service function for AB 3632 services.

Column F – Non- Medi-Cal Units of Service

Enter the Non-Medi-Cal Units of Service for the mode and service function for AB 3632 services.

Column G – Total Units of Service

No entry. This is the sum of Medi-Cal Units of Service (Column E) and Non-Medi-Cal Units of Service (Column F). Column G is the Total Units of Service associated with the provision of AB 3632 SEP, regardless of funding source.

Column H – Reimbursement Rate and Cost Per Unit

Enter on separate lines the reimbursement rate for Medi-Cal units used to determine FFP, and the cost per unit for Non-Medi-Cal units by mode and service function from the appropriate MH 1966, Lines 4 through 6.

Column I – Medi-Cal Costs – Total

No entry. This is equal to Medi-Cal Units of Service (Column E) multiplied by Cost Per Unit (Column H).

Column J – Medi-Cal Costs – FFP

Enter the Medi-Cal FFP Costs for AB 3632 services for each legal entity and service function by multiplying the Total Medi-Cal Costs (Column I) by the FFP sharing ratio. This automatically populates the MH 1940, Line 12, Column B.

Column K – Medi- Cal Costs – County EPSDT Baseline

Enter the estimated county EPSDT baseline funds to be used as match for the FFP in column J. This represents the amount of county EPSDT baseline funding related to AB 3632 services provided to Medi-Cal beneficiaries.

Column L – Medi-Cal Costs – EPSDT County Match for Growth

Enter the estimated EPSDT county matching funds for the growth in EPSDT State General Funds. This represents the amount of the required ten percent county match to growth in EPSDT SGF for AB 3632 services provided to Medi-Cal beneficiaries.

Column M – Medi-Cal Costs – EPSDT State General Funds

No entry. This is automatically populated from Medi-Cal Costs – Total (Column I) less the sum of Medi-Cal Costs – FFP (Column J), Medi-Cal Costs – EPSDT Baseline (Column K), and Medi-Cal Costs – EPSDT County Match for Growth (Column L). This represents the amount of EPSDT SGF for AB 3632 services provided to Medi-Cal beneficiaries.

Column N – Non Medi-Cal Costs – Total

No entry. This is the sum of Non Medi-Cal Units of Service (Column F) multiplied by the Cost Per Unit (Column H).

Column O – Non Medi-Cal Costs – County Matching Funds

There is no match requirement in FY2006-07 for AB 3632. However, if county general funds are used to support the SEP program, enter the amount of County General Funds used. Document this in the “Footnote” section, if this amount is included in the SB 90 claim.

Column P – Non Medi-Cal Costs – State General Funds

Enter the amount of SGF used to support SEP Non Medi-Cal Units of Service.

Column Q – Non Medi-Cal Costs – Other Fund Sources

No Entry. This is automatically calculated as the difference between the Total Non-Medi-Cal Costs (Column N) and the funding identified in Non-Medi-Cal Costs – County Matching Funds (Column O) and Non-Medi-Cal Costs – SGF (Column P). This should represent any other funds used to provide service for this program, such as County Office of Education/Special Education Local Plan Areas, realignment funds, patient fees, or any other funds source not identified in any of the other columns. A total amount for each fund source is to be provided in the “Footnotes” section.

Column R – Total SEP Program Costs

No entry. This is automatically calculated as the Total Units of Service (Column G) multiplied by the Cost Per Unit (Column H). This amount should also equal the sum of Total Medi-Cal Cost (Column I) and Non Medi-Cal Cost (Column N).

Note: If other categorical program funds were used to support SEP costs, an explanation in the “Footnotes” section is required. A copy of the County SB 90 claim for SEP is to be provided to confirm that total costs are included in both documents. Documentation in the “Footnote” section is required if no County SB 90 claim is filed for SEP.

MH 1994***Report of Mental Health Managed Care Allocation and Expenditures***

The purpose of this form is to allow each county legal entity to report expenditures from the Managed Care SGF allocation (4440-103-0001: Community Services – Outpatient Mental Health Services for Mental Health Managed Care).

FY 2009-2010 Rollover – Column A:**Line 1, FY 2009-2010 SGF Mental Health Contingency Reserve**

No entry. This amount automatically populated from the MH 1908 Supplemental State Resource Data sheet (Column E, Row 20). This amount represents Managed Care SGF for FY 2009-2010 not spent during that fiscal year and reserved for FY 2010-2011. (This line should be the same as the FY 2009-2010 Cost Report, MH1994, Line 10.)

Line 2a, FY 2009-2010 Contingency Reserve Expenditures for Inpatient Expenditures in FY 2010-2011

Enter FY 2009-2010 Managed Care Contingency Reserve SGF Inpatient expenditures during FY 2010-2011.

Line 2b, FY 2009-2010 Contingency Reserve Expenditures for Outpatient Expenditures in FY 2010-2011

Enter FY 2009-2010 Managed Care Contingency Reserve SGF Outpatient expenditures during FY 2010-2011.

Line 3, SGF Mental Health Contingency Reserve

No entry. Line 3 is equal to Line 1 minus Line 2.

FY 2010-2011 Allocation- Column A:**Line 4, SGF Managed Care Allocation**

No entry. This line is automatically populated from MH 1908 Supplemental State Resource Data sheet, 4440-103-0001 “Community Services – Outpatient Mental Health Services for Mental Health Managed Care”.

Line 5, SGF Mental Health Contingency Reserve Rollover Expenditures

No entry. This line is automatically populated from Line 3.

Line 6, FFS/MC Expenditures Acute Inpatient Hospital Days

Enter SGF portion of FFS/MC expenditures for Acute Psychiatric Inpatient Hospital days.

Line 7, FFS/MC Expenditures Inpatient Hospital Administrative Days

Enter SGF portion of FFS/MC expenditures for Inpatient Hospital Administrative days.

Line 8, FFS/MC Expenditures Outpatient Mental Health Services

Enter the expenditures for Managed Care SGF allocation used to match FFS/MC expended for Outpatient Mental Health Services.

Line 9, State General Fund Expenditures Other Mental Health Services

Enter portion of FY 2010-2011 Managed Care SGF allocation used to fund Other Mental Health Services expenditures.

Line 10, State General Fund Mental Health Contingency Reserve

Enter portion of FY 2010-2011 Managed Care SGF allocation that was not expended during the FY 2010-2011 and is held as contingency reserve to be rolled over for expenditure during FY 2011-2012.

Line 11, Unexpended/Uncommitted State General Fund Balance

No entry. This line sums Lines 4 through 9. The amount listed on this line is the amount that the county identifies as unexpended during FY 2010-2011 and does not intend to rollover into FY 2011-2012.

MH 1995***Report of Mental Health Services Act (MHSA) Distribution and Expenditures***

The purpose of this form is to allow each county legal entity to report expenditures for MHSA distribution.

Prior Years Distribution – Column A:**Line 1, Prior Years Unexpended Mental Health Services Act Balance**

Enter the FY 2009-10 unexpended Mental Health Services Act Funding. This number should equal line 8 of the MH 1995 in the FY 2009-2010 Cost Report.

Line 2, Prior Years Mental Health Services Act Expenditures

No Entry. (Field shaded for FY 2010-2011)

Line 3, Prior Years Unexpended Mental Health Services Act Balance

No entry. This line sums Line 1 and 2. The amount listed on this line is the amount that the county identifies as unexpended MHSA Balance.

FY 2010-2011 Distribution – Column A:**Line 4, FY 2010-2011 Mental Health Services Act Distribution**

Enter the distribution amount received for the MHSA for FY 2010-2011. This amount should equal funds approved for distribution in FY 2010-11, whether or not the funds were not actually received until FY 2011-12.

Line 5, FY 2010-2011 Interest Earned on Mental Health Services Act

Enter interest earned on MHSA Distributions for FY 2010-2011.

Line 6, FY 2010-2011 Mental Health Services Act Balance

No entry. This line is equal to Line 3.

Line 7, FY 2010-2011 Mental Health Services Act Expenditures

Enter MHSA expenditures in FY 2010-2011.

Line 8, FY 2010-2011 Unexpended Mental Health Services Act

No entry. Line 8 is equal to the sum of line 4, 5 and 6 minus line 7.

MH 1940***Year End Cost Report***

The purpose of this form is to allow each county's local mental health agency to report countywide mental health expenditures and revenues. This form is a summary of cost reports from all legal entities within the county, and information reported is certified by the county's local mental health director and county's auditor-controller as being true and correct. Information on this form is considered local mental health agency's claim for reimbursement and serves as the basis for year-end cost settlement with the State Department of Health Care Services. MH 1940's without the appropriate signatures will be considered incomplete.

Column A, Line 1

No entry. Total mental health expenditures and revenues except Medi-Cal, i.e., MH1992, Column J, Line 3 minus sum of: (a) FFP (MH 1979, Column J, Line 29 plus Line 33), (b) match for FFP (calculated from MH 1979); and (c) MH 1968, Columns E and K, Lines 32, 32A, 32B, 33, 34, 35, 36 and 37, for all legal entities.

Column B, Line 1

No entry. Total Medi-Cal related dollars, i.e., sum of: (a) FFP (MH1979, column J, Line 29 plus Line 33); (b) match for FFP (calculated from MH1979); and (c) MH 1968, Columns E and K, Lines 32, 32A, 32B, 33, 34, 35, 36 and 37, for all legal entities.

Column C, Line 1

No entry. Column C, Line 1 is equal to the sum of Columns A and B, Line 1. The amount on this line should equal the total of MH1992, Line 3, for all legal entities.

Column A, Line 2

No entry. All funding sources except SD/MC (FFP and State Match), SD/MC-related patient and other payor revenues, and SGF (State and County share and Mental Health Managed Care) for all legal entities, plus any categorical funds used as match for FFP, i.e., MH 1992, Column J, Line 3 minus Lines 12, 13, 16, 17, and 18 minus match for FFP, calculated on the MH 1979 box (located in the lower right hand corner), minus MH 1968, Columns E and K, Lines 32, 32A, 32B, 33, 34, 35, 36 and 37, all legal entities, plus amount on MH1909, column G, Line 8.

Note: If categorical funds (e.g. SEP) were used as a match for FFP amount reflected on MH 1909, Column G, Line 8 is added as part of the calculation for this line.

Column B, Line 2

No entry. Match for FFP plus patient and other payor revenues, i.e., sum of: (a) match for FFP calculated from MH 1979 (shown on list of information worksheet), and (b) MH 1968, Columns E and K, Lines 32, 32A, 32B, 33, 34, 35, 36 and 37, for all legal entities.

Column C, Line 2

No entry. Column C, Line 2 is equal to the sum of Columns A and B, Line 2.

Column A, Line 3

No entry. Column A, Line 3 is equal to Column A, Line 1 minus Column A, Line 2.

Column B, Line 3

No entry. Column B, Line 3 is equal to Column B, Line 1 minus Column B, Line 2.

Column C, Line 3

No entry. Column C, Line 3 is equal to the sum of Columns A and B, Line 3.

Column A, Line 4

No entry. Column A, Line 4 is equal to the county share from the MH1909 Summary, Column I, Total No Rolls.

Column C, Line 4

No entry. Column C, Line 4 is equal to Column A, Line 4.

Column A, Line 5

No entry. Column A, Line 5 is equal to Column A, Line 3 minus Column A, Line 4.

Column B, Line 5

No entry. Column B, Line 5 is automatically populated from Column B, Line 3. This amount should equal MH 1992, Column J, Line 12 and 13, for all legal entities.

Column C, Line 5

No entry. Column C, Line 5 is equal to the sum of Columns A and B, Line 5.

Column A, Line 6

No entry. Column A, Line 6 is equal to the SGF used as match for FFP from MH1909 Summary, Column G, Total No Rolls.

Column C, Line 6

No entry. Column C, Line 6 is equal to Column A, Line 6.

Column A, Line 7

No entry. Column A, Line 7 is equal to the sum of Column A, Line 5 and Column A, Line 6.

Column B, Line 7

No entry. Column B, Line 7 is automatically populated from Column B, Line 5. This amount should equal the sum of the MH1992, Column J, Lines 12 and 13, for all legal entities.

Column C, Line 7

No entry. Column C, Line 7 is equal to the sum of Columns A and B, Line 7.

NOTE – Instructions for Lines 9 through 13: Source documents for these figures are FY 2010-2011 Final Allocation Worksheet; MH 1909 Funding Source Summary; MH 1994 Report of Mental Health Managed Care Allocation and Expenditures for FY 2010-2011.

Column A, Line 8

No entry.

Column A, Lines 9 through 12

No entry. Columns A, Lines 9 through 12 are automatically populated from Column H, Line 8 of the appropriate MH 1909.

Column A, Line 13

No entry. Column A, Line 13 is automatically populated from Column A, Lines 8 and 9 of the MH1994, "Outpatient Mental Health Services".

Column B, Line 8

Enter other FFP funds not matched by SGF identified in Lines 9 through 12, Column A.

Column B, Lines 9 through 12

No entry. For each identified Budget Act Line Item Program expenditure (Lines 9 through 12), total FFP matched in part by the SGF in Column A is automatically populated from the appropriate cell on the appropriate MH 1909. The FFP difference between total FFP in Line 7, Column B and the aggregate of Lines 9 through 12 is entered in Line 8, Other Funds.

Column B, Line 13

Justification is required for entry on this line.

Column A, Line 14

No entry. Column A, Line 14 is equal to Column A, Line 7.

Column B, Line 14

No entry. Column B, Line 14 is equal to Column B, Line 7.

Columns A and C, Line 15

No entry. Columns A and C, line 15 is equal to the sum of 1994, Column A, Lines 6 and 7, "FY 2010-2011 Community Services – Managed Care allocation spent on Fee-For-Service/Medi-Cal (FFS/MC) Hospital Inpatient Services.

Columns A and C, Line 16

No entry. Columns A and C, Line 16 is automatically populated from the MH1992, Column J, Line 20 for all legal entities, "FY2010-2011 EPSDT SD/MC – State Share estimate".

Column C, Lines 8 through 16

No entry. Column C, Lines 8 through 16 equal the sum of Columns A and B, Lines 8 through 16.