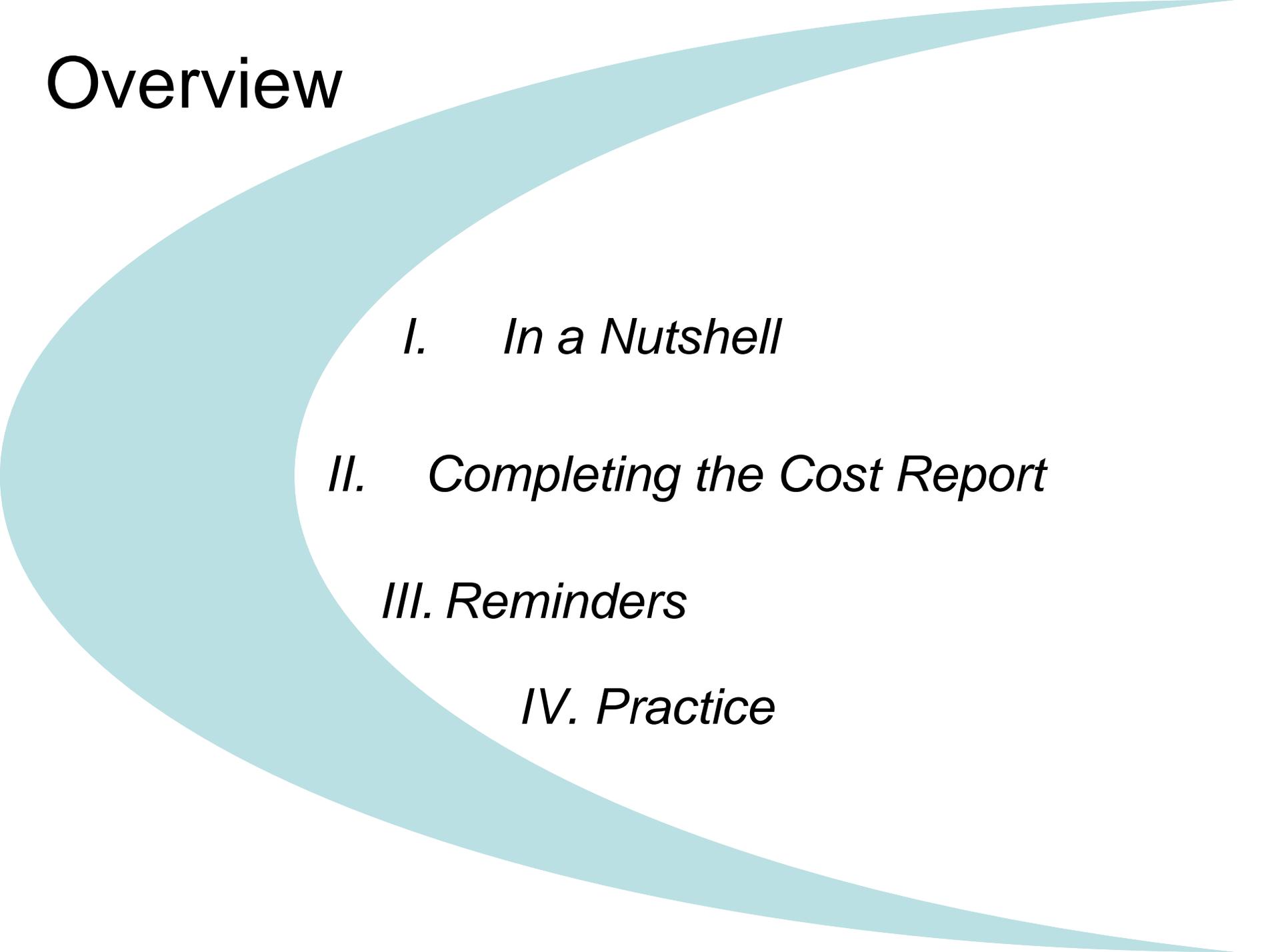




**2008 Mental Health Cost  
Report Overview Training**

# Overview



*I. In a Nutshell*

*II. Completing the Cost Report*

*III. Reminders*

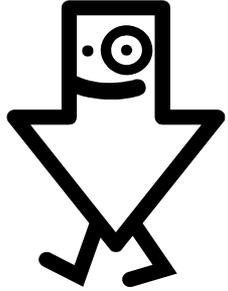
*IV. Practice*



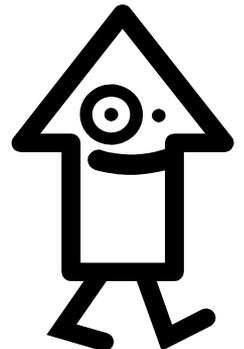
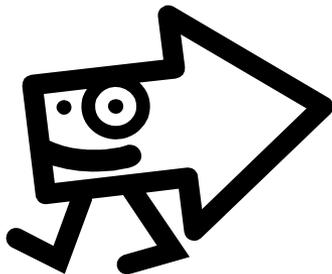
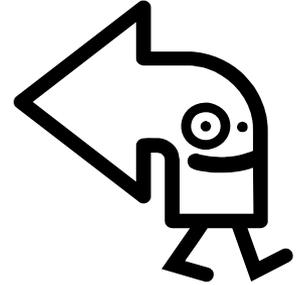
**Schedule 2**

Schedule 2			Medicaid:	H0004 HQ	H0015	H0019 HRI	H0020 Alcohol	H0031 Mental	H0036 HA	H0040	T2021 CAP -		
			DMH Outpatient	Substance	Level III - 4	&/or Drug	Health	Community	Assertive	Day Support			
			Treatment Group	Abuse Intensive	Beds or Less	Services;	Assessment	Support -	Community	Individual			
				Outpatient Proq		methadone adm		Individual - Child	Treatment Team				
Cost Center	Audit/FIS Totals	Difference	Distributed Total							(ACTT)			
<b>Operational Expense Centers</b>													
Mental Health Services	\$213,463	-\$68,765	\$144,697.50	\$25,064.38	0	\$2,220.00	0	\$60,128.75	0	\$47,284.38	0	0	0
CAP Services	\$154,119	-\$63,250	\$100,868.75	0	0	0	0	0	0	0	\$100,868.75	0	0
Substance Abuse Services	\$270,078	-\$124,851	\$145,227.50	0	\$76,273.11	0	\$68,954.39	0	0	0	0	0	0
Total Operational Expense Centers	\$637,660	-\$246,866	\$390,794	\$25,064.38	\$76,273.11	\$2,220.00	\$68,954.39	\$60,128.75	0	\$47,284.38	\$100,868.75	0	0
Running Total	\$637,660	-\$246,866	\$390,794	\$25,064	\$76,273	\$2,220	\$68,954	\$60,129	0	\$47,284	\$100,869	0	0
<b>General Support</b>													
FTE Base	0	0	4.450000	0.250000	1.000000	0.250000	0.950000	0.500000	0.000000	0.500000	1.000000	0.000000	0.000000
FTE Percentage of Total	0	0	1.000000	0.056180	0.224719	0.056180	0.213483	0.112360	0.000000	0.112360	0.224719	0.000000	0.000000
Allocated General Support	0	0	\$49,235.00	\$2,766.01	\$1,064.04	\$2,766.01	\$10,510.84	\$5,532.02	0	\$5,532.02	\$1,064.04	0	0
Total General Support	0	\$49,235	\$49,235	\$2,766.01	\$1,064.04	\$2,766.01	\$10,510.84	\$5,532.02	0	\$5,532.02	\$1,064.04	0	0
Running Total	\$637,660	-\$197,631	\$440,029	\$27,830	\$87,337	\$24,986	\$79,465	\$65,661	0	\$52,816	\$11,933	0	0
<b>Contracts for Direct Care</b>													
CAP Services	\$40,000	0	\$40,000.00	0	0	0	0	0	0	0	\$40,000.00	0	0
Contracts	\$27,000	0	\$27,000.00	0	0	0	0	0	\$2,000.00	0	\$25,000.00	0	0
Total Contracts for Direct Care	\$67,000	0	\$67,000	0	0	0	0	0	\$2,000.00	0	\$65,000.00	0	0
Running Total	\$704,660	-\$197,631	\$507,029	\$27,830	\$87,337	\$24,986	\$79,465	\$65,661	\$2,000	\$52,816	\$176,933	0	0
<b>Operational &amp; General Support Special Items</b>													
Interest	0	0	\$1,500.00	\$166.67	\$266.41	\$166.67	\$243.59	\$333.33	0	\$333.33	0	0	0
Rent	0	0	\$14,750.00	\$1,000.00	\$2,435.90	\$1,000.00	\$2,314.10	\$2,000.00	0	\$2,000.00	\$4,000.00	0	0
Travel	0	0	0	0	0	0	0	0	0	0	0	0	0
Fixed Asset Depreciation	0	0	\$6,750.00	\$416.67	\$2,179.49	\$416.67	\$2,070.51	\$333.33	0	\$333.33	0	0	0
Movable Asset Depreciation	0	0	\$1,700.00	0	\$871.79	0	\$828.21	0	0	0	0	0	0
Net Remaining*	0	0	\$167,930.00	\$4,271.67	\$47,717.95	\$4,271.67	\$45,332.05	\$8,543.33	0	\$8,543.33	\$49,250.00	0	0
Total Operational & General Support Sp	0	\$192,630	\$192,630	\$5,855.00	\$53,461.54	\$5,855.00	\$50,788.46	\$11,710.00	0	\$11,710.00	\$53,250.00	0	0
Running Total	\$704,660	-\$5,001	\$699,659	\$33,685	\$140,799	\$30,841	\$130,254	\$67,371	\$2,000	\$64,526	\$230,183	0	0
<b>Administration</b>													
Allocation Percentage	0	0	1.000000	0.048145	0.201239	0.044080	0.186167	0.096291	0.002859	0.092226	0.328993	0.000000	0.000000
Allocated Administration	0	0	\$492,053.75	\$23,690.15	\$9,020.45	\$21,689.77	\$91,604.40	\$47,380.30	\$1,406.55	\$45,379.92	\$161,882.21	0	0
Total Administration	\$602,554	-\$110,500	\$492,054	\$23,690.15	\$9,020.45	\$21,689.77	\$91,604.40	\$47,380.30	\$1,406.55	\$45,379.92	\$161,882.21	0	0
Running Total	\$1,307,214	-\$115,501	\$1,191,713	\$57,376	\$239,819	\$52,531	\$221,858	\$114,751	\$3,407	\$109,906	\$392,065	0	0

# II. Completing the Cost Report



- A. **Main Menu**
- B. Cost Center Expense screen
- C. Personnel screen
- D. Contract Providers screen
- E. Units screen
- F. Non Personnel Cost Assignment screen
- G. Reports screen





Office of the Controller

Additional Medicaid IDs

Additional NPI  
Numbers

# Main

Cost Center Expenses

Non Personnel Cost Assignment

Personnel

Contract Providers

Units

Reports

Organization Name:

NPI Number:

Year End:

Federal Tax ID:

Medicaid ID:

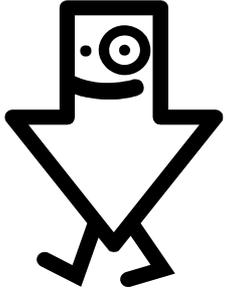
Organization Type:  Private Provider  LME

[Exit](#)

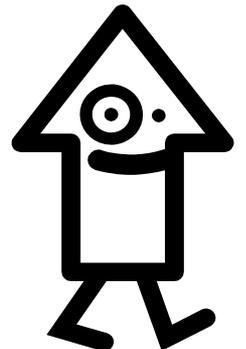
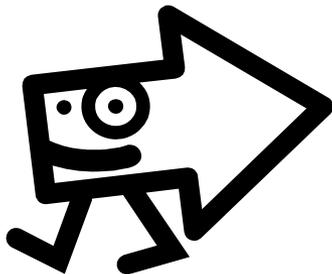
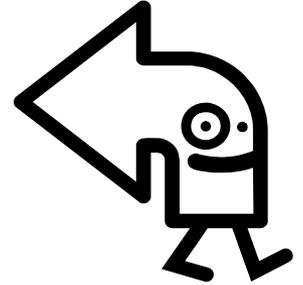
[Export Data](#)

[Import Data](#)

# II. Completing the Cost Report



- A. Main Menu
- B. Cost Center Expense screen
- C. Personnel screen
- D. Contract Providers screen
- E. Units screen
- F. Non Personnel Cost Assignment screen
- G. Reports screen

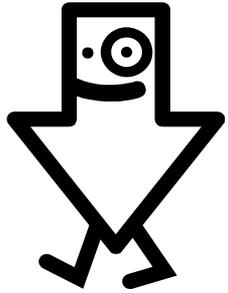


## B. Cost Center Expense Screen

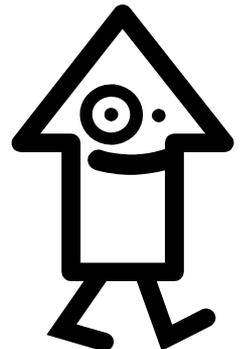
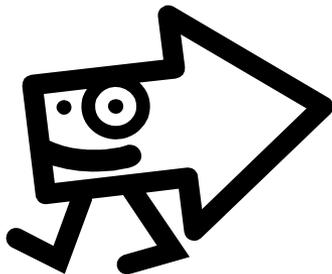
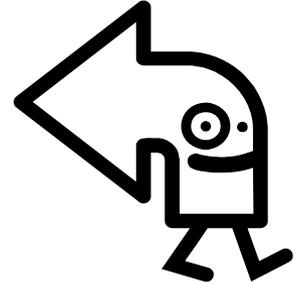
- Audit or Financial Statements (review)
  - Chart of Accounts
  - Cost Center names match Audit/FS or provide crosswalk (Handout #1)
  - Expenses match Audit/FS
  - Supplemental Forms 3, 4, 7 and 8 (Handout #2)



# II. Completing the Cost Report



- A. Main Menu
- B. Cost Center Expense screen
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- E. Units screen
- F. Non Personnel Cost Assignment screen
- G. Reports screen



# C. Personnel Screen

## Personnel Information

### Full Time Equivalents (FTEs)

$$\text{FTEs} = \frac{\text{Total Time Worked}}{\text{Total Time Available to Work}} = \frac{\text{Total Hours Worked}}{40\text{hrs/wk} \times 52\text{wks} = 2,080}$$

# Personnel

Main

Cost Center Expenses

Non Personnel Cost Assignment

Contract Providers

Units

Reports

Staff ID	Name	Title	Cost Center	Service	Hours Worked	FTEs	Total Wages	Benefit %	Benefits	Travel Hours	Training Hours
<input type="text"/>	.000	0.00	<input type="text"/>	0.00	<input type="text"/>	<input type="text"/>					

Total Records

Total

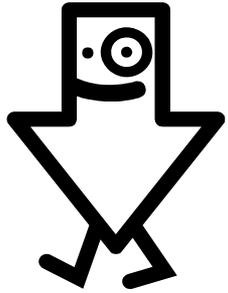
[Import](#)

[New](#)

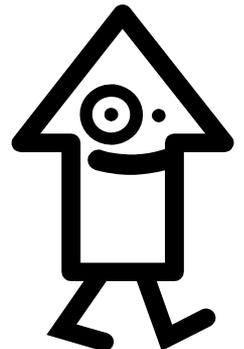
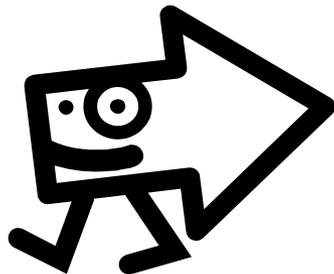
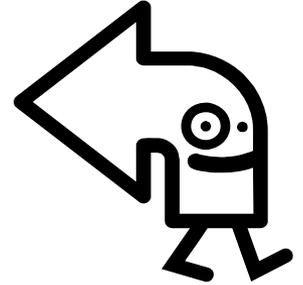
[Delete](#)

[Delete All](#)

# II. Completing the Cost Report



- A. Main Menu
- B. Cost Center Expense screen
- C. Personnel screen
- D. Contract Providers screen
- E. Units screen
- F. Non Personnel Cost Assignment screen
- G. Reports screen



# Contract Providers

Main

Cost Center Expenses

Non Personnel Cost Assignment

Personnel

Units

Reports

Provider ID	Provider Name	Cost Center	Service Objective	Units	Amount Paid
<input type="text"/>					

Total  
Records

Total

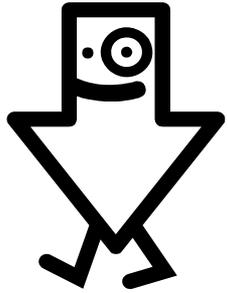
Import

New

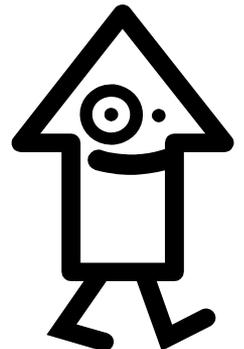
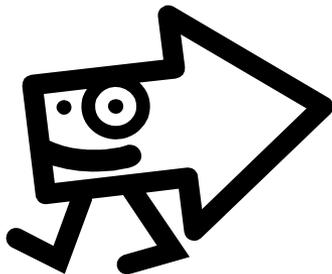
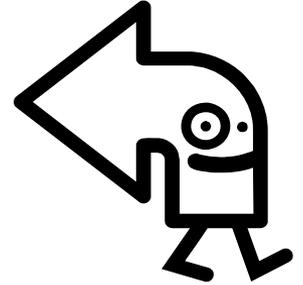
Delete

Delete All

# II. Completing the Cost Report



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- F. Non Personnel Cost Assignment screen
- G. Reports screen



# E. Units

## Units (review)

- ☑ # of units provided (All Units)
- ☑ Regardless of fund source
- ☑ Supplemental Forms 2, 5 and 6 (Handout #2)
- ☑ Units memo (Handout #3)

# Units

Main

Cost Center Expenses

Non Personnel Cost Assignment

Personnel

Contract Providers

Reports

Medicaid  
Code

Service

Actual  
Units

Units  
Above  
Contract

Total  
Units

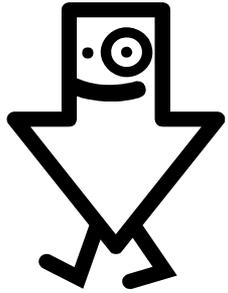
Total  
Records

Total

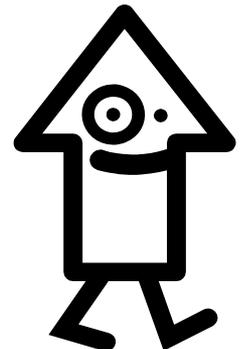
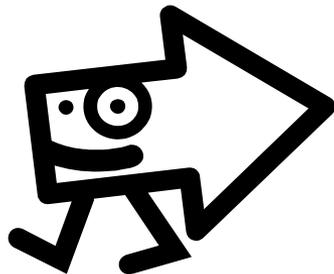
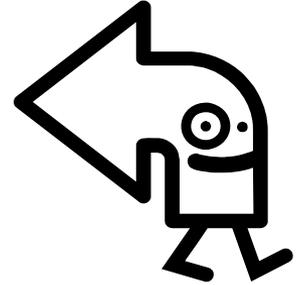
[Update](#)

[Delete](#)

# II. Completing the Cost Report



- A. Main Menu
- B. Cost Center Expense screen
- C. Personnel screen
- D. Contract Providers screen
- E. Units screen
- F. Non Personnel Cost Assignment screen
- G. Reports screen



# Non Personnel Cost Assignment

Main

Cost Center Expenses

Personnel

Contract Providers

Units

Reports

Cost Center

Travel

Rent

Interest

Fixed Asset  
Depreciation

Movable Asset  
Depreciation

Net  
Remaining  
Costs

--	--	--	--	--	--

Remaining to be allocated:

0.00	0.00	0.00	0.00	0.00	0.00
------	------	------	------	------	------

Services Provided

FTEs

FTE %

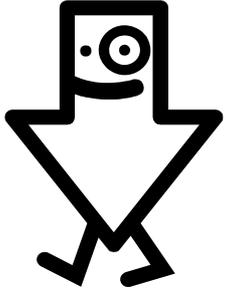
Total

Save

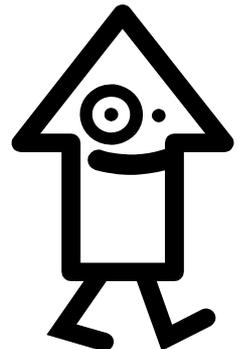
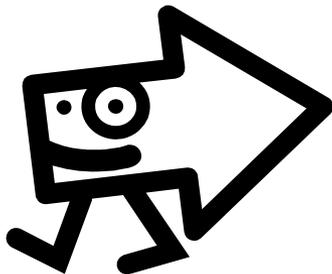
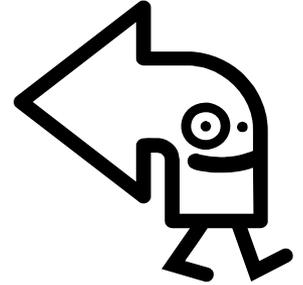
Cancel

Reset

# II. Completing the Cost Report



- A. Main Menu
- B. Cost Center Expense screen
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- E. Units screen
- F. Non Personnel Cost Assignment screen
- G. Reports screen



# Reports

[Main](#)

[Cost Center Expenses](#)

[Non Personnel Cost Assignment](#)

[Personnel](#)

[Contract Providers](#)

[Units](#)

## Important Items

[Schedule 2](#)

[Expense Center List](#)

[Accountant Review Worksheet](#)

## Additional Information

[Schedule 1](#)

[Actual Units](#)

[Non Personnel Cost Allocations](#)

## Exception Reports

[Cost Report Continuity](#)

[Unallocated Non Personnel Costs](#)

[Employees With More Than 1.0 FTE](#)

[Duplicate Employees per Service per CC](#)

[Duplicate Providers per Service per CC](#)

## Personnel

[Detail by Employee](#)

[Detail by Cost Center](#)

[Detail by Service Objective](#)

[Summary by Employee](#)

[Summary by Cost Center](#)

[Summary by Service Objective](#)

## Contract Providers

[Detail by Contract Provider](#)

[Detail by Cost Center](#)

[Detail by Service Objective](#)

[Summary](#)

# 2 Versions: Access vs. Runtime

- Access version okay if Access 2000, 2002, 2003 or 2007 is installed
- Has only 3 files, only has to be downloaded
- A runtime version is available for those with Access older than 2000, no Access at all

# III. Reminders



- ✓ **Cost Reports are due 5 months after the accounting year end.**
- ✓ **Do Not Force Expense Centers to Balance**
- ✓ **Complete the review checklist **before** you submit the Cost Report**

# Reminders



- ✓ **Maintain only one “active” data file and a backup copy in a different location**
- ✓ **Backup your data file frequently. Backups are done using the Export Data function on the Main Menu.**
- ✓ **Use the Notes worksheet, Use the Notes worksheet, Use the Notes worksheet**

# Final Reminders



- ✓ Make sure you submit all information listed on the Transmittal Checklist
- ✓ Reconciliation of Audit or Financial Statements to Cost Report costs in Supplemental forms is **required**

# Tying the Audit to the Cost Report

Audit or F/S

Total  
Expenditures



Schedule 2

“Total Cost for Rates”  
line in “Audit/FS  
Totals” column



Supplemental  
Form 7

“Total  
Expenditures  
per Audit”

Cost Report - FY 2005 - 06  
 RECONCILIATION OF AUDIT COSTS TO COST REPORT TOTAL COSTS

Appendix O  
 FORM #7

AREA PROGRAM: Albemarle

	Increases	Decreases	
<b>Total Expenditures per Audit</b>			<b>\$ 1,389,063</b>
<b>Adjustments:</b>			
Plus Fixed Asset Depreciation	\$ 30,650		
Plus Moveable Asset Depreciation	\$ 6,700		
Less Non-Personnel Adjustments (examples follow)			
(LESS) FIXED ASSETS TO BE DEPRECIATED		\$ -	
(LESS) M/ABLE ASSETS TO BE DEPRECIATED		\$ 5,000	
(LESS) OUT-of-COMPLIANCE AMOUNTS		\$ -	
(LESS) MORTGAGE PAYMENTS		\$ -	
(LESS) OTHER ADJUSTMENTS (EXPLAIN)		\$ -	
(LESS) CONTRACT PRODUCTION EXPENSES		\$ -	
(PLUS) COUNTY ALLOCATION	\$ -		
OTHER	\$ -	\$ -	
<b>Total Increases / Decreases</b>	<b>\$ 37,350</b>	<b>\$ 5,000</b>	<b>\$ 32,350</b>
<b>Total Expenditures per Audit Less Adjustments</b>			<b>\$ 1,421,413</b>
<b>Total Expenditures per Cost Report          (Schedule 2, Total Cost for Rates line, Distributed Total column)</b>			<b>\$ 1,421,409</b>
<b>Difference From Audit to Cost Report (Should be near \$0)</b>			<b>\$ 4</b>



Schedule 2		Age/Disability:	SHR	SHR	SHR	SHR	SHR	SHR	SHR	CAP	CAP	SHR	
		Pioneer Code:	620			440	635		040				210
		Medicaid:		H0001/H0002/H	H0005	H0020	H00015	H0040	Y2314	T2022	S5150	T1017 HE	
		MR/MI:	620	0004				40	040	210		210/220	
		CTSP:					299	299			100/101		
Cost Center	Audit/FS Total	Difference	Distributed Total	ADVP	Alcohol & Drug	Alcohol & Drug Counseling - Group	Alcohol & Drug Services; methadone administration (Opiod	Alcohol and Drug Services (Alcohol & Drug - Intensive Outpatient)	Assertive Community Treatment Program valid 1/1/04-6/30/04	Assertive Community Treatment Team valid 7/1/03-12/31/03	CAP-Case Management	CAP-Respite Community Based	Case Management

Actual Units Distribution													
Child M H:			233,263	0	3,072	18	0	0	0	0	0	0	27,190
Adult M H:			762,560	81,894	9,213	9,711	4	15	1,260	186	0	0	44,836
Child S A:			11,001	0	849	206	0	0	0	0	0	0	177
Adult S A:			169,692	13	10,638	44,829	34,549	2,642	15	1	0	0	6,094
Child D D:			251,640	0	356	0	0	0	0	0	0	0	13,161
Adult D D:			364,674	223,715	456	4	0	0	0	0	0	0	6,809
CTSP			262,071	0	516	0	0	0	0	0	0	0	42,088
MR/MI			320,401	7,445	216	0	0	0	0	0	0	0	0
CAP			62,611	0	0	0	0	0	0	0	39,728	22,883	0
Unidentified			0	0	0	0	0	0	0	0	0	0	0
Total Cost Found Units:			2,437,913	313,067	25,316	54,768	34,553	2,657	1,275	187	39,728	22,883	140,355
Other Units Provided; Not In Costs:			3,367	0	0	0	0	0	0	0	0	0	0
Total Actual Units:			2,441,280	313,067	25,316	54,768	34,553	2,657	1,275	187	39,728	22,883	140,355

MR/MI Distribution													
MR/MI Redistributed Totals:			0	0	0	0	0	0	0	0	0	0	0
Percentage Basis for Redistribution:			100.00%	3.190%	2.771%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Total Cost for Rates:	\$39,585,535	\$344,470	\$39,241,064	\$704,597	\$612,057	\$444,406	\$430,274	\$318,589	\$306,876	\$278,938	\$792,921	\$167,466	\$3,341,457
Allowable Program Cost/Unit:				\$2.25	\$24.18	\$8.11	\$12.45	\$119.91	\$240.69	\$1,491.65	\$19.96	\$7.32	\$23.81
Total Expected Units:				301,304	10,895	4,511	4,857	543	854	181	47,780	0	181,264
% of Expected to Actual Units:				3.76%	56.96%	91.76%	85.94%	79.56%	33.02%	3.21%	-20.27%	100.00%	-29.15%
75th Percentile Rate Inflated:				\$1.99	\$29.07	\$15.26	\$11.13	\$79.69	0	\$931.92	\$54.37	\$7.96	\$26.98
Rate Variance (Outliers -10%):				13.10%	-16.83%	-46.83%	11.88%	50.46%	0.00%	60.06%	-63.29%	-8.06%	-11.76%
Cost Per Total Units:				\$2.25	\$24.18	\$8.11	\$12.45	\$119.91	\$240.69	\$1,491.65	\$19.96	\$7.32	\$23.81

# III. Reminders



- ✓ The Controller's Office will need an audit (or draft) or the financial statements in order to complete a review.
  - ✓ Financial statements means a Trial Balance (or Balance sheet) and a Profit/Loss (or Income statement)
  - ✓ The Cost Center names and amounts in the cost report should match your audit or financial statements
- OR**
- ✓ Must crosswalk cost centers from the audit or financial statements to the cost report

# III. Reminders



- ✓ Please check the web site often!
- ✓ The web site address is:  
<http://www.ncdhhs.gov/control/amh/amhauth.htm>
- ✓ When the 2008 cost report, Users Manual and appendices are available it will be found under [2008 Cost Reporting](#) link

**New information will be posted here first as soon as it is available.**

# IV. Practice

- ✓ Due to the number of providers filing the Mental Health Cost Report, computer hands-on training is no longer available.
- ✓ Welcome to try keying some sample data into the application on your own. Give yourself some practice before keying your own data.
- ✓ The instructions, data and answers will be under 2008 Cost Reporting link and under Keying Exercise link.



# Questions

I Have A Question



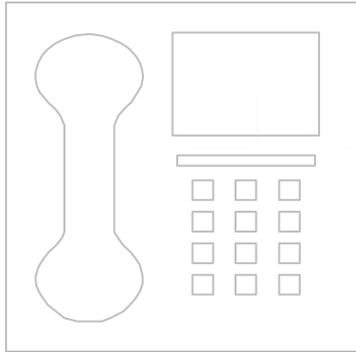
I Have A Question



I Have A Question



# Contact Info



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