

2005-2006
BASIC COST REPORT
TRAINING
FOR
ALCOHOL AND DRUG
PROGRAM
CONTRACT PROVIDERS

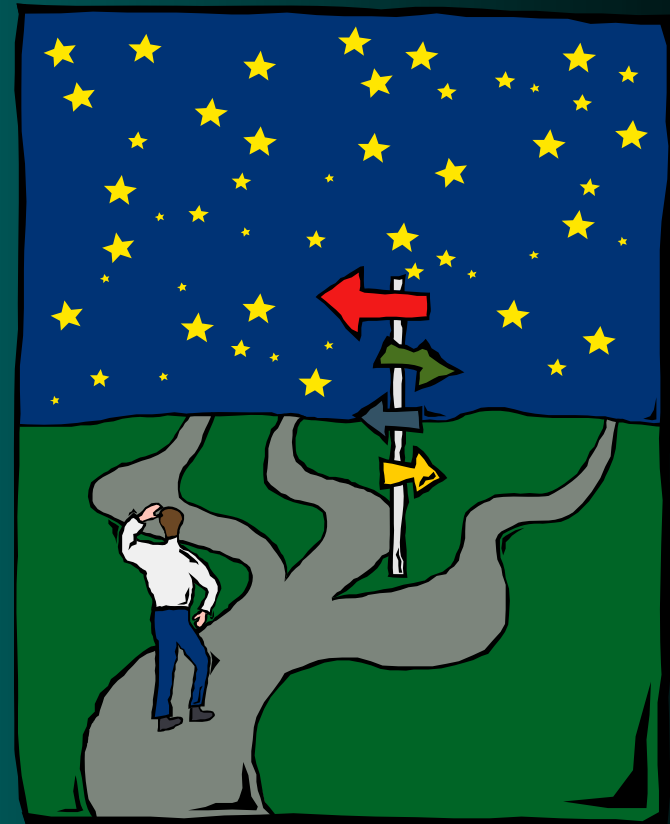
Butte County

Introduction

- Three areas of reporting:
 - 1) Costs,
 - 2) Services, and
 - 3) Revenues
- Importance of Accurate Cost Reporting
- Limitations on Reportable Costs
 - 1) Substance Abuse and Crime Prevention Act (SACPA)
 - 2) GAAP (depreciation, matching costs and revenues, etc.)
- Butte County Behavioral Health Service Contract Provider Cost Reporting Forms

Introduction (cont.)

- **Note: Sample Training schedules will use general methods which may not exactly fit your organization**



Services



Services Overview

(Hours/Units)

- State Department of Alcohol and Drug Programs establishes requirements for service reporting.
- Contracted Service Providers must maintain records of services provided.
- State Auditor's will disallow payments for unsupported services.
- Services & Hours/Minutes information is helpful in allocation of costs for the same services.

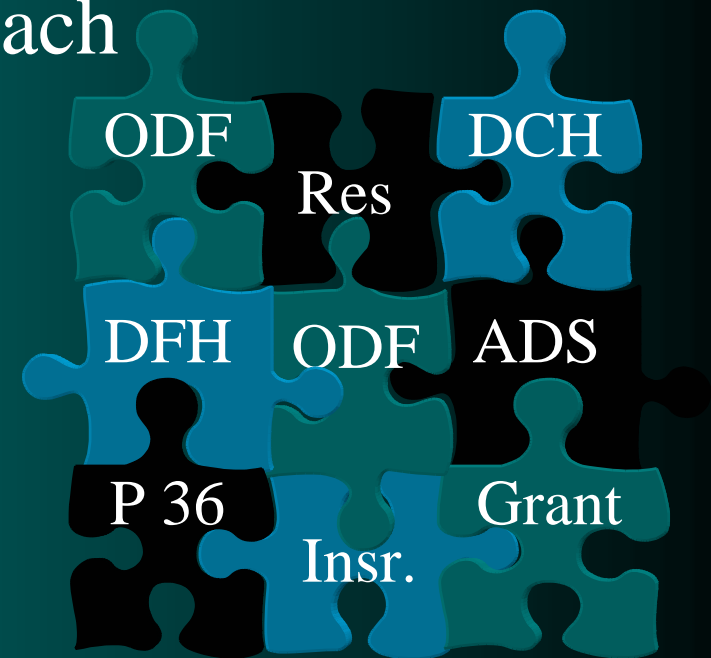
Service Records

- Service Records should include:
 - Schedules for all contractor services including:
 - attendance, hours/minutes, days, and/or sessions as appropriate.
 - Schedules for Butte County Behavioral Health approved client services by contracted funding source including:
 - attendance, hours/minutes, days, and/or sessions provided.
 - Supporting service records for all services provided, as appropriate, including items such as
 - rosters, staff calendars, sign-in sheets, and notes in client charts.

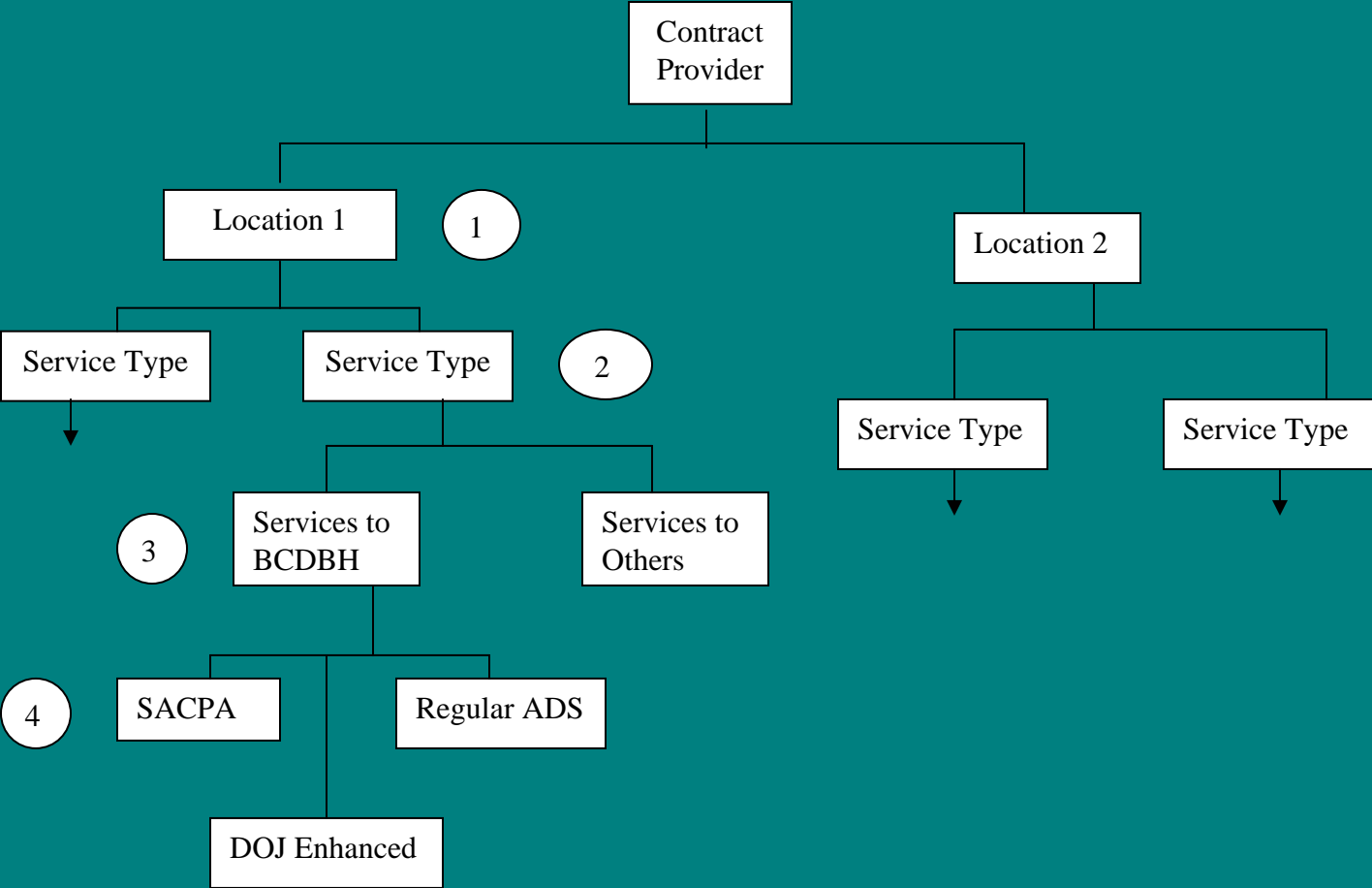
Data Collection Form, Section 3

- Report separate units information on the BCDBH Data Collection Form (based on your service records) for each combination of:

- 1) Location,
- 2) Service Type, and
- 3) Funding Source



Flowchart for Reporting Services



Section 3 – Service Locations

- Each location providing services must be reported to the State separately.
 - Each separate street address would normally be considered a different location.
 - State ADP licensed locations may include adjacent addresses.
- Use separate Butte County Behavioral Health Data Collection reporting forms for each location.

Section 3 – Type of Service

- Which rows to complete in Section 3 of the Butte County Data Collection Form will depend on the type of service provided.
- Service Units Requirements:
 - Outpatient Individual and Group Sessions:
 - 1) Outpatient Hours = “number staff hours utilized for SACPA services”; or “available staff hours” (Regular ADS)
 - 2) # of Individuals = count of individuals attending group for funding source or count of individual sessions;
 - 3) # of Group Sessions = number of group sessions provided within the year (July 1 to June 30) that included an individual for the funding source.

Section 3 – (cont.)

Service Units Requirements

– Day Care:

- Day Care Days = the “number of days a client receives day care rehabilitative services” (July 1 to June 30).

– Residential:

- The number of Bed Days (July 1 to June 30).

Alcohol and Drug Cost Report Data Collection Form

County: BUTTE
 Provider: X
 Address: X
 Date Prepared:

	Modality:	Residential	Residential	Residential	Residential	NonResidential
	Service Type:	Long Term (>30 days)	Long Term (>30 days)	Long Term (>30 days)	Long Term (>30 days)	ODF Group
	Program Type:	Regular ADS	SACPA	DOJ SACPA Enhance	DOJ MH Enhance	Drug Court/CDCI

Section 1: COSTS

a. Personnel Services						
b. Direct Services						
c. Equipment Materials & Supplies						
d. Other Operating Expenses						
e. Professional & Special Services						
f. Transportation						
g. Indirect Costs						
TOTAL GROSS COSTS	\$	-	\$	-	\$	-

Section 2: REVENUES

a. Butte County DBH Contracted funds						
b. Other (specif private pay BCDBH clients)						
c. Other (specif private pay non BCDBH clients)						
d. Other (specif DOJ SACPA Enhance Match)						
e. Other (specify)						
f. Other (specify)						
TOTAL REVENUES	\$	-	\$	-	\$	-
CHECK (REVENUES - COSTS)	\$	-	\$	-	\$	-

Section 3: UNITS OF SERVICE

a. Outpatient Hours						
a-1. # of Individuals						
a-2. # of Group sessions						
b. Day Care Days/Residential Bed Days						
Cost per Unit	\$	-	\$	-	\$	-

Section 3 – Service Funding

- Client Services Funding:
 - Report services in a separate column for each Butte County Behavioral Health funding source such as:
 - SACPA
 - Regular ADS
 - Drug Court
 - DOJ Enhancement

Section 3 – Quiz

- The contract provider had two locations and provided Day Care services to regular ADS clients and SACPA clients at both locations.
- How many separate columns will be needed to report services on the Data Collection form?

Section 3 – Quiz Answer

- The contractor had two locations and provided Day Care services to regular ADS clients and SACPA clients.

Site 1	Site 1
DCH	DCH
Regular ADS	SACPA

Site 2	Site 2
DCH	DCH
Regular ADS	SACPA

Modality:	NonResidential	NonResidential		
Service Type:	Day Care Habilitative	Day Care Habilitative		
Program Type:	Regular	SACPA		

Section 1: COSTS

a. Personnel Services				
b. Direct Services				
c. Equipment Materials & Supplies				
d. Other Operating Expenses				
e. Professional & Special Services				
f. Transportation				
g. Indirect Costs				
TOTAL GROSS COSTS	\$ -	\$ -		

Section 2: REVENUES

a. Butte County DBH Contracted funds				
b. Other (specif <u>private pay BCDBH clients</u>)				
c. Other (specif <u>private pay non BCDBH clients</u>)				
d. Other (specif <u>DOJ SACPA Enhance Match</u>)				
e. Other (specify)				
f. Other (specify)				
TOTAL REVENUES	\$ -	\$ -		
CHECK (REVENUES - COSTS)	\$ -	\$ -		

Section 3: UNITS OF SERVICE

a. Outpatient Hours				
a-1. # of Individuals				
a-2. # of Group sessions				
b. Day Care Days/Residential Bed Days				
Cost per Unit	\$ -	\$ -		

COSTS (Expenses)



Cost Determination Overview

- * Allowable Costs

- * Program Costs

 - Direct Service

 - Indirect

- * Reporting Contract Provider Costs to Butte County Behavioral Health



Allowable Costs

- The Funding Source will determine restrictions on allowable costs.
- Regular ADS services costs are funded primarily with Federal Block Grant and State Funds.
 - Determination of costs should follow GAAP (Generally Accepted Accounting Principles) requirements.
 - The Code of Federal Regulations restricts the use of SAPT Block Grant funds by contract providers in the areas of:
 - payments to clients, purchase of land, construction, and remodeling.
- SACPA funded allowable costs are:
 - Restricted by SACPA Title 9 regulations and OMB A-122.

Unallowable Costs

- Some examples of OMB A-122 Unallowable Costs include:
 - Entertainment costs,
 - Donations and contributions to others (regardless of the recipient),
 - Fines and penalties.
- A Problem Area for GAAP/OMB A-122 costs:
 - Fixed Assets and Capital Improvements
 - Do not report costs for fixed assets and improvements:
 - Costing \$5,000 or more
 - Having a useful life of 1-year or more.
 - Add Depreciation of assets to costs based on the:
 - Total cost of an item spread over the anticipated useful life.

Program Costs (Direct)

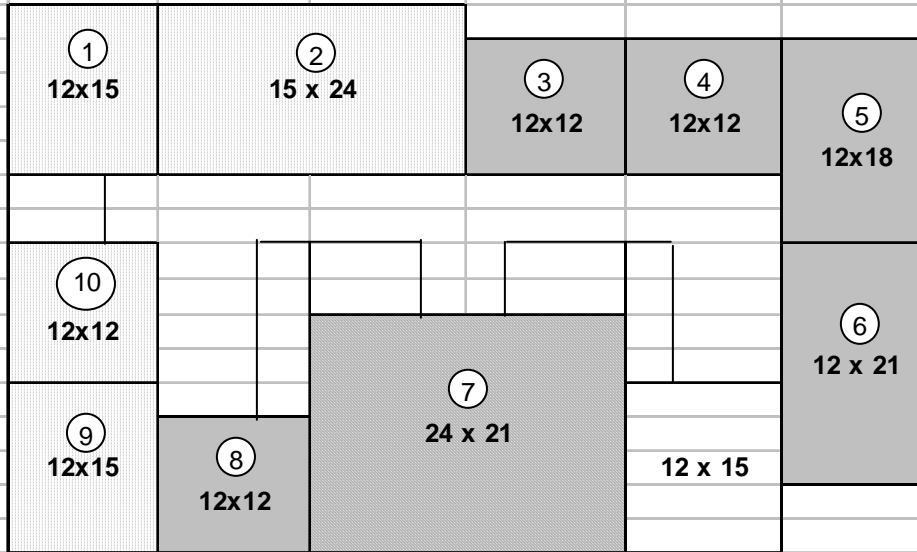
- Direct Costs - OMB A-122 Definition:
 - “Direct costs are those that can be identified specifically with a particular final cost objective, i.e., a particular award, project, service, or other direct activity of an organization.”
 - For ADP Reporting Direct Costs = Costs identified specifically with the service provided.
 - Separate accounting should be used for direct service costs.
 - Do not allocate significant costs that can be identified with a particular program service area.

Program Service (Direct)

- Shared Cost

- Allocate shared costs based on benefit received.
- Some examples of allocation bases include:
 - Buildings used for multiple services
 - % of square feet occupied to allocate rent cost
 - Electricity used in shared building
 - % of square feet occupied to allocate cost
 - Special Computer Services for Clinical Staff
 - % of computers assigned to service clinical staff to allocate cost

General Sample of Determining the Allocation Basis for Building Costs



- Daycare
- Outpatient - Drug Free
- Administration
- Shared Areas (Waiting room, restrooms, hallways, storage)

<u>Daycare</u>			
	Width	Length	Square Feet
Room #1	12	15	180
Room #2	15	24	360
Room #9	12	12	144
Room #10	12	15	180
Total Daycare			864

<u>ODF</u>			
	Width	Length	Square Feet
Room #3	12	12	144
Room #4	12	12	144
Room #5	12	18	216
Room #6	12	21	252
Room #8	12	12	144
Total ODF			900

<u>Administration</u>			
	Width	Length	Square Feet
Room #7	24	21	504
Total Admin.			504

<u>Total Square Feet (from above)</u>			
Daycare			864
ODF			900
Administration			504
Total Program Space			2,268
Total Shared Space			1,008
Total Building Space			3,276

Indirect Costs

- Indirect Cost - OMB A-122 Definition:
 - “Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective.”
- For ADP Cost Reporting indirect costs generally include:
 - Administrative and support costs.
- Determination of Indirect Administrative costs must be based on actual costs and not an initial fixed rate estimated percent.

Indirect Costs (cont.)

- For Allocating Indirect Costs to Program Service Areas
 - OMB A-122 suggests the following bases for allocation of Indirect costs:
 - Direct program costs (excluding capital expenditures and other distorting items),
 - Direct Salaries and Wages, or
 - Other base which results in an equitable distribution.
 - OMB A-122 Indirect cost rates calculations reflect the “percentage which the total amount of allowable indirect costs bears to the base selected”.

Sample of Allocation of Indirect (Administrative) Costs Based on Direct Costs

<u>Allocation of Indirect (Administrative) Costs</u>				
(Using Indirect Rate Calculation)				
	<u>Indirect Costs</u>	<u>Direct Costs</u>	(Indirect/Direct) <u>Indirect Rate</u>	<u>Allocation of Indirect Costs</u>
ODF		\$ 48,000.00		\$ 9,719.63
Daycare		\$ 69,000.00		\$ 13,971.96
Residential		\$ 204,000.00		\$ 41,308.41
Indirect	65,000.00			\$ -
TOTALS	\$ 65,000.00	\$ 321,000.00	20.2492%	\$ 65,000.00

EXPENSE CATEGORIES	ODF Adjusted Costs	Daycare Adjusted Costs	Residential Adjusted Costs	Total Direct Adjusted Costs
PERSONNEL SERVICES	\$ 38,000.00	\$ 52,000.00	\$ 130,000.00	\$ 220,000.00
DIRECT SERVICES	-	2,000.00	15,000.00	17,000.00
EQUIPMENT, MATERIALS & SUPPLIES	6,000.00	7,000.00	12,500.00	25,500.00
OTHER OPERATING EXPENSES	4,000.00	4,500.00	39,500.00	48,000.00
PROFESSIONAL & SPECIAL SERVICES	-	3,000.00	5,000.00	8,000.00
TRANSPORTATION	-	500.00	2,000.00	2,500.00
DIRECT COSTS	\$ 48,000.00	\$ 69,000.00	\$ 204,000.00	\$ 321,000.00
Percent of Total Direct Costs	14.95%	21.50%	63.55%	100.00%

Summary of Costs to Report

- Service costs to report to Butte County Behavioral Health will include:
 - 1) Direct costs,
 - 2) Allocated Indirect costs, and
 - 3) Adjustments made for items such as unallowable costs and depreciation

Reporting Costs to Butte County Behavioral Health

- Use a Step-by-step process that allows costs to be traced to your basic accounting documents.
- Categories of Documents to be submitted include:
 - A. Total Costs to contractor,
 - B. Location Costs and Service Type Costs,
 - C. Allocations of Costs,
 - D. Butte County Behavioral Health approved Client costs, and
 - E. BCDBH Data Collection Reporting Forms.

A. Total Cost Documents

Provide Copies of your:

- 1) General Ledger summary of total expenses
 - a) by account name
 - b) for both direct and indirect costs.

- 2) Listing of Adjustments to the general ledger expenses.

- 3) Independent audit report if available, including:
 - a) OMB A-133 section on internal controls, if completed for Federal funding.
 - An aggregate expenditure of \$500,000 or more in Federal funds requires an OMB Circular A-133 audit report.

B. Location and Service Type Cost Documents

- Provide Separate Location Accounting shown by the:
 - Contractor schedule of intermediate accounting of costs by account name for separate locations.
- Provide Program Type (service area) Costs shown by the:
 - Contractor schedule of Costs by account name for each program service area such as ODF, DCH, Residential, and Alcohol & Drug Fee Housing.

C. Cost Allocation Documents

- Provide a written methodology for any allocation of costs.
 - Include your step-by-step procedures for allocations to:
 - Program service areas,
 - locations,
 - funding sources, and
 - Any other area for which allocations are used.
- Allocations should meet GAAP and if appropriate, OMB A-122 Circular requirements.
 - Allocations must provide equitable distribution based on benefit received.
 - Following the most restrictive guidelines will usually make your allocations in compliance with other funding sources.
 - Example: If an allocation based on Program service area direct salaries and wages is equitable (OMB A-122), it would usually satisfy both SACPA and Regular ADS requirements.

C. Cost Allocation Documents (cont.)

- ODF Group and Individual Service costs:
 - ADP considers the services to be similar and
 - Allows allocation of costs between individual and group ODF based on Direct Treatment Staff Time.
 - Provide a copy of the contractor allocation schedule, if using this allocation process.
- **Allocating costs between different types of services by the number of services provided is usually not considered equitable.**

Sample Allocation for Individual and Group ODF Costs

(ADP Considers the Direct Treatment Staff Time for Individual and Group Sessions as Equal)

<u>Provider: Night Life Drug Treatment Services</u>			
<u>ODF Costs</u>			
	FY 05/06	Individual ODF	Group ODF
	ODF Services	Allocation	Allocation
# of Group Sessions	202		
# of Individuals Face-to-Face in Groups	1,010		
# of Individual Sessions Face-to-Face	489		
Groups Direct Treatment Staff Time (Minutes)	25,920		25,920
Individual Visits Direct Treatment Staff Time (Minutes)	29,340	29,340	
Total ODF Direct Treatment Staff Time (Minutes)	55,260		
Direct Treatment Staff Time %	100.00%	53.09%	46.91%

Sample Allocation for Individual and Group ODF Costs

(ADP Considers the Direct Treatment Staff Time for Individual and Group Sessions as Equal)

Provider: Night Life Drug Treatment Services

ODF Costs

	FY 05/06 ODF Services	Individual ODF Allocation	Group ODF Allocation
# of Group Sessions	202		
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# of Individual Sessions Face-to-Face	489		
Groups Direct Treatment Staff Time (Minutes)	25,920		25,920
Individual Visits Direct Treatment Staff Time (Minutes)	29,340	29,340	
Total ODF Direct Treatment Staff Time (Minutes)	55,260		
Direct Treatment Staff Time %	100.00%	53.09%	46.91%
	FY 05/06 Adjusted Costs	Individual ODF Allocation	Group ODF Allocation
CATEGORIES			
PERSONNEL SERVICES			
Salaries & Wages	\$ 30,000.00	\$ 15,928.34	\$ 14,071.66
Employee Benefits	8,000.00	\$ 4,247.56	\$ 3,752.44
DIRECT SERVICES			
Clothing & Personal Supplies	-	\$ -	\$ -
Food	-	\$ -	\$ -
Laundry Services & Supplies	-	\$ -	\$ -
Pharmaceutical	-	\$ -	\$ -
Other (Specify)	-	\$ -	\$ -
EQUIPMENT, MATERIALS & SUPPLIES			
Depreciation-Equipment	500.00	\$ 265.47	\$ 234.53
Maintenance-Equipment	1,000.00	\$ 530.94	\$ 469.06
Medical, Dental, and Laboratory Supplies	-	\$ -	\$ -
Membership Dues	200.00	\$ 106.19	\$ 93.81
Rents & Leases Equipment	4,000.00	\$ 2,123.78	\$ 1,876.22
Small Tools & Instruments	-	\$ -	\$ -
Training	300.00	\$ 159.28	\$ 140.72
Other (Specify)	-	\$ -	\$ -
OTHER OPERATING EXPENSES			
Communications	600.00	\$ 318.57	\$ 281.43
Depreciation-Structures & Improvements	500.00	\$ 265.47	\$ 234.53
Household Expenses	500.00	\$ 265.47	\$ 234.53
Insurance	400.00	\$ 212.38	\$ 187.62
Interest Expense	100.00	\$ 53.09	\$ 46.91
Leased Property Maintenance, Structures Improvements & Grounds	-	\$ -	\$ -

D. BCDBH Approved Services Cost Documents

- Provide copies of contractor:
 - Schedules allocating costs from the Program service areas to Butte County Behavioral Health approved client services.
 - Show the distribution of costs by account name on your schedule.
- Your Cost distribution should tie to the determination of service area costs such as ODF group or DCH for a specific location.

Sample of Allocation of Program Area Costs to Client Sources

(Equal Types of Services Were Provided to Each Funding Source)

Provider: Night Life Drug Treatment Services

ODF Individual Costs

	FY 05/06 ODF Services		Private Clients Allocation	Other Agency Clients Allocation	BCDBH Clients Allocation
# of Individual Sessions Face-to-Face	489		164	162	163
Individual Visits Direct Treatment Staff Time (Minutes)	29,340		9,840	9,720	9,780
Direct Treatment Staff Time %	100.00%		33.54%	33.13%	33.33%

Sample of Allocation of Program Area Costs to Client Sources

(Equal Types of Services Were Provided to Each Funding Source)

Provider: Night Life Drug Treatment Services

ODF Individual Costs

	FY 05/06 ODF Services	Private Clients Allocation	Other Agency Clients Allocation	BCDBH Clients Allocation
# of Individual Sessions Face-to-Face	489	164	162	163
Individual Visits Direct Treatment Staff Time (Minutes)	29,340	9,840	9,720	9,780
Direct Treatment Staff Time %	100.00%	33.54%	33.13%	33.33%

CATEGORIES	FY 05/06 Adjusted Costs	Private Clients Allocation	State Agency Clients Allocation	BCDBH Clients Allocation
PERSONNEL SERVICES				
Salaries & Wages	\$ 15,928.34	\$ 5,342.02	\$ 5,276.87	\$ 5,309.45
Employee Benefits	\$ 4,247.56	\$ 1,424.54	\$ 1,407.17	\$ 1,415.85
DIRECT SERVICES				
Clothing & Personal Supplies	\$ -	\$ -	\$ -	\$ -
Food	\$ -	\$ -	\$ -	\$ -
Laundry Services & Supplies	\$ -	\$ -	\$ -	\$ -
Pharmaceutical	\$ -	\$ -	\$ -	\$ -
Other (Specify)	\$ -	\$ -	\$ -	\$ -
EQUIPMENT, MATERIALS & SUPPLIES				
Depreciation-Equipment	\$ 265.47	\$ 89.03	\$ 87.95	\$ 88.49
Maintenance-Equipment	\$ 530.94	\$ 178.07	\$ 175.90	\$ 176.98
Medical, Dental, and Laboratory	\$ -	\$ -	\$ -	\$ -
Membership Dues	\$ 106.19	\$ 35.61	\$ 35.18	\$ 35.40
Rents & Leases Equipment	\$ 2,123.78	\$ 712.27	\$ 703.58	\$ 707.93
Small Tools & Instruments	\$ -	\$ -	\$ -	\$ -
Training	\$ 159.28	\$ 53.42	\$ 52.77	\$ 53.09
Other (Specify)	\$ -	\$ -	\$ -	\$ -
OTHER OPERATING EXPENSES				
Communications	\$ 318.57	\$ 106.84	\$ 105.54	\$ 106.19
Depreciation-Structures & Improvements	\$ 265.47	\$ 89.03	\$ 87.95	\$ 88.49

D. BCDBH Approved Services Cost Documents (cont.)

- To organize accounts for the Butte County Behavioral Health Data Collection cost report form:
 - Group your general ledger accounts into the ADP accounts format provided in the Contractor Cost Reporting Packet.
 - Examples of grouping your accounts into ADP accounts format:
 - PG&E = Utilities
 - Telephone Service = Communications.

D. Approved Services Cost Documents - Funding Sources

- Provide a copy of the Contractor allocation of service costs to Butte County Behavioral Health funding sources:
 - For the same program service type at a single location, the anticipated method for distributing costs is based on the percentage of services/time supplied for each funding source.
 - Residential program area – bed days
 - DCH program area – Day Care Days
 - ODF program area – hours/minutes
 - If a particular funding source requires additional costs for similar services, adjustments and additional calculations will be required

Sample of Funding Source Allocation of Costs

Non-Medi-Cal Individual ODF Costs for BCDBH Clients

(Equal Types of Services Were Provided to Each Funding Source)

Provider: Night Life Drug Treatment Services

ODF Individual

	FY 05/06		
	BCDBH Clients	ADS	SACPA
	Allocated Costs	Allocation	Allocation
# of Individual Sessions Face-to-Face	163	70	93
Direct Treatment Staff Time (Minutes)	9,780	4,200	5,580
Allocation % (Funding Source Time/Total Time)	100%	42.94%	57.06%

Sample of Funding Source Allocation of Costs

Non-Medi-Cal Individual ODF Costs for BCDBH Clients

(Equal Types of Services Were Provided to Each Funding Source)

Provider: Night Life Drug Treatment Services

ODF Individual

	FY 05/06 BCDBH Clients Allocated Costs	ADS Allocation	SACPA Allocation
# of Individual Sessions Face-to-Face	163	70	93
Direct Treatment Staff Time (Minutes)	9,780	4,200	5,580
Allocation % (Funding Source Time/Total Time)	100%	42.94%	57.06%

CATEGORIES

PERSONNEL SERVICES

Salaries & Wages	\$ 5,309.45	\$ 2,280.13	\$ 3,029.32
Employee Benefits	\$ 1,415.85	\$ 608.03	\$ 807.82

DIRECT SERVICES

Clothing & Personal Supplies	\$ -	\$ -	\$ -
Food	\$ -	\$ -	\$ -
Laundry Services & Supplies	\$ -	\$ -	\$ -

E. BCDBH Data Collection Form, Section 1

- Summarize the Funding level costs into account groupings to fit Section 1 of the BCDBH Data Collection Form, following the ADP account format.
- Program service costs, like services, will need to be reported in a separate column for each combination of
 - Program service type, and
 - funding source
- Each Location – requires a separate Data form.

Alcohol and Drug Cost Report Data Collection Form

County: BUTTE
 Provider: X
 Address: X
 Date Prepared:

	Residential	Residential	Residential	Residential	NonResidential
Modality:	Long Term (>30 days)	Long Term (>30 days)	Long Term (>30 days)	Long Term (>30 days)	ODF Group
Service Type:	Regular ADS	SACPA	DOJ SACPA Enhance	DOJ MH Enhance	Drug Court/CDCI
Program Type:					

Section 1: COSTS

a. Personnel Services					
b. Direct Services					
c. Equipment Materials & Supplies					
d. Other Operating Expenses					
e. Professional & Special Services					
f. Transportation					
g. Indirect Costs					
TOTAL GROSS COSTS	\$ -	\$ -	\$ -	\$ -	\$ -

Section 2: REVENUES

a. Butte County DBH Contracted funds					
b. Other (specif private pay BCDBH clients)					
c. Other (specif private pay non BCDBH clients)					
d. Other (specif DOJ SACPA Enhance Match)					
e. Other (specify)					
f. Other (specify)					
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
CHECK (REVENUES - COSTS)	\$ -	\$ -	\$ -	\$ -	\$ -

Section 3: UNITS OF SERVICE

a. Outpatient Hours					
a-1. # of Individuals					
a-2. # of Group sessions					
b. Day Care Days/Residential Bed Days					
Cost per Unit	\$ -	\$ -	\$ -	\$ -	\$ -

Section 1 - Quiz

- Determine total costs for SACPA services for the following:
 - Residential (less than 30 days) Program Service:
 - One location
 - Total service costs after adjustments = \$400,000.
 - Services Provided:
 - 100 bed days to Butte County Behavioral Health
 - 150 bed days to Tehama County
 - 100 bed days to Private Pay Clients based in Butte County
 - 50 bed days to Glenn County
 - Butte County Behavioral Health Funding for:
 - 60 bed days – Regular ADS
 - 40 bed days – SACPA

Section 1 – Quiz Answer

- Total Costs = \$400,000
- Total Services = 400 bed days
- Total Services for clients based in Butte County
 - 200 bed days
 - 50% of total services (200/400)
 - Costs --- $\$400,000 \times .50 = \$200,000$
- SACPA Services
 - 40 bed days
 - 20% of Butte County based services (40/200)
 - SACPA Costs --- $\$200,000 \times .20 = \$40,000$

Revenues



Revenues

- Supporting Documents to Provide to Butte County Behavioral Health for Revenues include:
 - Contractor General Ledger summary of revenues
 - By account name
 - For the total program
 - Contractor detail of the revenues that apply to Butte County Behavioral Health contracted/client services
 - By account name and
 - Source

Revenues (cont.)

- Revenue must be identified separately for each combination of Program service area, location, and funding source.
 - Matching revenue to expense is an important accounting principle.
 - Revenue should be matched to the services for which received.
 - Identify and report all revenues received for services reported for Butte County Behavioral Health clients

Data Collection Form, Section 2

- Separate Locations – are reported on separate forms.
- Report Revenues in separate columns for each combination of Program service type and funding source.
- Group revenues to fit the categories on the Data Collection Form:
 - Butte County Contract Revenue
 - Revenue for Butte County Behavioral Health clients:
 - Private-pay BCDBH clients
 - Insurance for BCDBH clients
 - Other Revenues (specify):
 - Private-pay Non-BCDBH clients
 - DOJ SACPA Enhancement Match
 - Other Non-BCDBH Contracts

Alcohol and Drug Cost Report Data Collection Form

County: BUTTE
 Provider: X
 Address: X
 Date Prepared:

	Modality:	Residential	Residential	Residential	Residential	NonResidential
	Service Type:	Long Term (>30 days)	Long Term (>30 days)	Long Term (>30 days)	Long Term (>30 days)	ODF Group
	Program Type:	Regular ADS	SACPA	DOJ SACPA Enhance	DOJ MH Enhance	Drug Court/CDCI

Section 1: COSTS

a. Personnel Services						
b. Direct Services						
c. Equipment Materials & Supplies						
d. Other Operating Expenses						
e. Professional & Special Services						
f. Transportation						
g. Indirect Costs						
TOTAL GROSS COSTS	\$	-	\$	-	\$	-

Section 2: REVENUES

a. Butte County DBH Contracted funds						
b. Other (specif private pay BCDBH clients)						
c. Other (specif private pay non BCDBH clients)						
d. Other (specif DOJ SACPA Enhance Match)						
e. Other (specify)						
f. Other (specify)						
TOTAL REVENUES	\$	-	\$	-	\$	-
CHECK (REVENUES - COSTS)	\$	-	\$	-	\$	-

Section 3: UNITS OF SERVICE

a. Outpatient Hours						
a-1. # of Individuals						
a-2. # of Group sessions						
b. Day Care Days/Residential Bed Days						
Cost per Unit	\$	-	\$	-	\$	-

Summary

- Maintain Accurate Service and Accounting Records
- Determine Allowable Costs for Funding
- Match Costs, Revenues, and Services
- Report on BCDBH Data Collection Forms:
 - Costs (Section 1), Revenues (Section 2), and Services (Section 3) for
 - Each separate combination of location, service type, and funding.
- Provide Step-by-Step supporting documents for reported information. Include:
 - Account names and
 - Written procedures.

Other Resources

- OMB Circulars:
 - <http://www.whitehouse.gov/omb/circulars/>
- California Code of Regulations Title 9, SACPA Regulations
 - <http://www.ca.gov>
 - Government
 - Constitutions, Laws, and Regulations
 - California Code of Regulations
- State Alcohol and Drug Programs website
 - <http://www.adp.gov>