
Document Type:¹ Policy & Procedure Process Guideline Plan System Description

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Document Scope: (applies to Policy & Procedure only)

- The requirements herein apply only to the GCBH Central Office and its functions.
 - X - The requirements herein apply, verbatim, to GCBH and its network providers².
 - The requirements herein apply both to GCBH and its network providers². Additionally, network providers must have internal documents outlining their processes for implementing the requirements, insofar as they relate to actions for which network providers are responsible.
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PURPOSE: To provide guidelines, instructions and reporting standards for Greater Columbia Behavioral Health (GCBH) Member government and or service providers. This report is used by GCBH fiscal staff to account for the use of Regional Support Network (RSN) resources.

DEFINITIONS

- I. None

POLICY

- A. Greater Columbia Behavioral Health requires each contracted service provider to submit a quarterly (every 3 months) Revenue and Expenditure report.

PROCEDURE

1. See general instructions attached:

APPROVAL

William Wilson, DrPH
Director

03/13/08

Date

QUARTERLY FINANCIAL REPORT GENERAL INSTRUCTIONS

BACKGROUND

Each County, Member Government, and/or Contract Service Provider receiving GCBH funding is responsible for completing a Quarterly Financial Report.

Please return a completed report via email to Troy Wilson at Troyw@gcbh.org.

Reports must be returned to the GCBH Business Office within 30 days of the end of the reporting quarter.

PURPOSE

The purpose of the Financial Report is to provide information for the following:

- To allow for the GCBH Business Office to collect information for inclusion in the RSN Financial Summary for submittal to the Mental Health Division.
- To allow the GCBH Business Office to collect adequate information to assure that GCBH is in compliance with applicable contracts, rules, and regulations regarding mental health funding.
- To allow the GCBH Business Office to collect adequate information in order to compile analysis involving revenues and costs in relation to core data.

INSTRUCTIONS

SECTION 1: REVENUE

REVENUES: In general, only report revenue received for the sole purpose of funding mental health services or earned as a result of providing mental health services.

PIHP (Medicaid), State-Only Revenue, Jail Services Revenue, PACT Funding, PATH and FBG (Federal Block Grant):

These amounts are provided by the RSN on an attached worksheet. (County Distributions) Only those amounts paid by the RSN are to be included.

Other GCBH Funding: Funds received from GCBH as Special Contracts. For Fiscal Year 2008-2009, these contracts include MICA and Residential Services.

Other Revenue: (Do not report revenue received from GCBH)

Include other (outside) funding resources that have been received for the purpose of funding mental health services or earned as a result of providing mental health services.

Property Tax revenue expended on the provision of mental health services can also serve to maintain compliance with County "Maintenance of Effort" requirements.

Note: All reported revenue must be offset by corresponding expenditures by type.

(Example-1) Service provider receives \$10,000 in property taxes. This same service provider had expenditures of \$14,000 for ITA commitment services.

	<u>Correct Reporting</u>	<u>Incorrect Reporting</u>
<u>Other Revenue:</u>		
MOE (Property Taxes)	\$10,000	\$ 10,000
<u>Other Direct Service Costs:</u>		
ITA Commitment Services	(\$10,000)	(\$14,000)

(Example-2) Service provider receives \$10,000 in property taxes. This same service provider had expenditures of \$4,000 for ITA commitment services. (\$6,000 remains unspent)

	<u>Correct Reporting</u>	<u>Incorrect Reporting</u>
<u>Other Revenue:</u>		
MOE (Property Taxes)	\$4,000	\$ 10,000
<u>Other Direct Service Costs:</u>		
ITA Commitment Services	(\$4,000)	(\$4,000)

Medicare, Consumer Collected Fees, and Third Party Collections:

If your accounting system does not separate **Consumer Collected Fees** and **Third Party Collections** please estimate this breakdown and report on the appropriate lines.

Report **Donations, Rents,** and **Interest Earnings** received for use in providing mental health services.

SECTION 2: EXPENDITURES

"Increased scrutiny is being placed on the RSN to provide documented assurances these resources are only being used to Fund Mental Health Services. This is especially true of Medicaid."

EXPENDITURES: *Expenditures should be allocated among the various expenditure categories or cost centers utilizing a reasonable cost allocation plan. Expenditures that are directly identifiable to a specific expenditure category should be reported under that category.* Reportable expenditures should only include those costs which have been incurred while providing mental health services. PIHP (Medicaid) and FBG revenue cannot be used to make major capital purchases.

Crisis Services (Direct Services) – Costs associated with providing evaluation and treatment of mental health crisis to individuals experiencing a crisis. A mental health crisis is defined as a turning point in the course of anything decisive or critical, a time, a stage, or an event or a time of great danger or trouble, whose outcome decides whether possible bad consequences will follow. Crisis services shall be available on a 24-hour basis. Crisis Services are intended to stabilize the person in crisis, prevent further deterioration and provide immediate treatment and intervention in a location best suited to meet the needs of the individual and in the least restrictive environment available. Crisis services may be provided prior to completion of an intake evaluation. Services are provided by or under the supervision of a mental health professional.

Mental Health Residential Treatment (Direct Service) – Costs of a specialized form of rehabilitation service (non-hospital/non IMD) that offers a sub-acute psychiatric management environment. Individuals receiving this service present with severe impairment in psychosocial functioning or have apparent mental illness symptoms with an unclear etiology due to their mental illness and treatment cannot be safely provided in a less restrictive environment and do not meet hospital admission criteria. Individuals in this service require a different level of service than High Intensity Treatment. The Mental Health Care Provider is sited at the residential location (e.g., boarding homes, supported housing, cluster housing, SRO apartments) for extended hours to provide direct mental health care to an individual. Therapeutic interventions both in individual and group format may include medication management and monitoring, stabilization, and cognitive and behavioral interventions designed with the intent to stabilize the individual and return him/her to more independent and less restrictive treatment. The treatment is not for the purpose of providing custodial care or respite for the family, nor is it for the sole purpose of increasing social activity or used as a substitute for other community-based resources. This service is billable on a daily rate. In order to bill the daily rate for associated costs for these services, a minimum of 8 hours of service must be provided. **The costs reported should not include the costs for room and board, custodial care, and medical services.**

Other State Plan Outpatient Treatment (Direct Service) - Costs associated with providing the following treatment modalities: Brief Intervention Treatment, Day Support, Family Treatment, Group Treatment, High Intensity Treatment, Individual Treatment, Intake Evaluation, Medication Management, Medication Monitoring, Peer Support, Psychological Assessment, Rehabilitation Case Management, Special Population Evaluation, Stabilization Services, Therapeutic Psycho education. For definitions of these treatment modalities, please consult the approved state plan.

OTHER DIRECT SERVICE COSTS:

Residential – Costs for placement at residential facilities and any non-facility residential support costs consistent with WAC 388-865-0235. It should not include the treatment costs reported in the Outpatient Services. Examples of costs that should be reported here are room & board costs paid by RSNs, treatment costs at IMD facilities. These costs emphasize least restrictive, stable, appropriate care consistent with WAC 388-865-0235.

ITA Commitment Services – Costs related to involuntary commitments (WAC 388-865-0452 through 0454, 71.05 RCW and 71.35 RCW) including CDMHP costs.

ITA Judicial – Judicial costs related to involuntary commitments including required expert witness costs. (WAC 388-865-245.)

Jail Services- Report Jail Services costs expended during the reporting period.

PACT- Program for Active Community Treatment expenditures. (Lourdes Counseling Only)

PATH- PATH Grant Expenditures (CWCMH and Lourdes Only)

Federal Block Grant- Summarize FBG expenditures reported in detail on FBG detail worksheet.

DIRECT SERVICE SUPPORT COSTS: Program costs incurred in the process of providing services and activities for clients. Direct services support costs do not include costs for services directly provided to clients.

Utilization Management and Quality Assurance – Costs for activities designed to ensure that adequate quality care is provided to eligible clients. Activities include development of placement criteria, conducting utilization management activities, an independent quality review team function, and other quality assurance functions.

Information Services – Costs incurred for the maintenance of a patient tracking system for service recipients, per RCW 71.24.035, and all other information services development and reporting functions. Include Information Services (Technical) staff, computer equipment, data lines, and other costs associated with an information services system.

Public Education – Costs for consultation, education and public information activities related to primary populations or agency services. Examples include individual case planning and consultation for clients of other human service organizations; enhancing understanding of chronic mental illness and serious mental disturbances through the media, providing workshops and other training to develop skills of ancillary providers in dealing with mental disorders and populations, and disseminating information and material about mental health services.

Crisis Telephone (Dedicated Hotline) - Costs associated with telephone services provided by trained personnel supervised by mental health professionals which includes triage, referral, and telephone based support to individuals experiencing a mental health crisis.

Transportation – Costs associated with providing transportation to clients to and from covered medical services.

Interpreter Services – Costs associated with providing interpreter services to a client who is deaf, deaf-blind, hard of hearing or limited English proficient during a necessary mental health service performed by a RSN provider.

ADMINISTRATIVE COSTS:

Provider Administration: Costs supporting general operations that cannot be charged directly or indirectly to a cost center. Report costs, which are related to agency administration functions. Administration costs are those costs that do not directly support agency treatment activities. Such costs would include expenditures related to financial/accounting functions, agency planning, clerical activities, and facility management. Secretarial, clerical, and other staff assigned to support treatment programs in addition to performing administrative functions should have their costs allocated proportionately between direct services and administration.

GREATER COLUMBIA BEHAVIORAL HEALTH
QUARTERLY FINANCIAL REPORT (Amended July 1, 2007)
 REPORTING QUARTER: _____
 Contracted Service Provider _____

SECTION 1: REVENUE

REVENUE:	PIHP (Medicaid) Revenue	State-Only Revenue (GCBH Only)	Federal Block Grant (FBG) Revenue	PATH Grant	PATH Match	Other Local Revenue
GCBH Revenue:						
PIHP (Medicaid) Revenue						
Other Federal Grants (PATH)						
FBG Revenues						
State-Only (Non-Medicaid)						
Jail Services						
PACT Team Revenue						
Other GCBH Funding:						
1. MICA Contract (CWCMH Only)						
2. Residential Services (CWCMH Only)						
Other Revenue:						
MOE (County MH Property Taxes)						
Medicare						
Consumer Collected Fees						
Third Party Collections						
Donations						
Rent						
Interest Earnings						
TOTAL REVENUE	-	-	-			-

SECTION 2: EXPENDITURES

EXPENDITURES:	PIHP (Medicaid) Expenditures	State-Only (Non-Medicaid) Expenditures	Federal Block Grant (FBG) Expenditures	Federal PATH Expenditures	Match PATH Expenditures	Other Local Expenditures
Direct Service Costs: (Outpatient Treatment)						
Crisis Service						
MH Residential Treatment						
Other State Plan Outpatient Treatment						
Other Direct Service Costs:						
Residential						
ITA Commitment Services						
ITA Judicial						
Jail Services						
PACT						
PATH						
Federal Block Grant (FBG)						
Direct Service Support Costs:						
Utilization Management and Quality Assurance						
Information Services						
Public Education						
Crisis Telephone (Dedicated Hotline)						
Transportation						
Interpreter Services						
Administrative Costs:						
Provider Administration						
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING MENTAL HEALTH FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GREATER COLUMBIA BEHAVIORAL HEALTH

Revenue and Expenditure Report Certification

Contract Service Provider: _____

Reporting Period: _____

I certify that to the best of my knowledge, during the reporting period listed above:

This agency and its sub-contractors pursued all third party revenue prior to utilization of Medicaid funding;

This agency and its sub-contractors assure that no payments were made directly or indirectly to physicians or other persons as inducements to limit services to recipients;

This report was completed using the format and instructions provided by the GCBH business office;

Signed By: _____

Date: _____

Please Submit the completed certification to:

Troy D. Wilson, CFO
Greater Columbia Behavioral Health
101 N. Edison
Kennewick, WA 99336