

**FY 10-11 SUBSTANCE ABUSE  
ADP NNA/DRUG MEDICAL  
COST REPORT TRAINING  
AUGUST 25, 2011**



**ATTACHMENTS & OTHER DOCUMENTS**

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## Safe Place - County Trial Balance Template

DPH-PHP Substance Abuse		Provider's Trial Balance/General Ledger		FY 10-11		LEGAL ENTITY: <b>Safe Place</b>		Adut OP	IOP	Prevention	Meth Maint
Item Code #	Description	Program (DMC or NNA)	TOTAL - ALL	DMC / NNA	DMC / NNA	NNA	DMC / NNA				
<b>REVENUE:</b>											
1	Provider Revenue		0								
2	Client Fees		0								
3	Other Revenue		0								
	<b>Total Revenue</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>				
<b>EXPENDITURES:</b>											
<u><b>Personnel Services</b></u>											
4	Salary and Wages		0								
MediCal	5 DMC Salary and Wages Shifting		0								
6	Employee Benefits		0								
<u><b>Direct Services</b></u>											
7	Clothing and Personal Supplies		0								
8	Food		0								
9	Laundry Services and Supplies		0								
10	Pharmaceutical		0								
11	Other		0								
<u><b>Equipment, Materials and Supplies</b></u>											
12	Depreciation - Equipment		0								
13	Maintenance - Equipment		0								
14	Medical, Dental and Laboratory Supplies		0								
15	Membership Dues		0								
16	Rent and Lease Equipment		0								
17	Small Tools and Instruments		0								
18	Training		0								
19	Other		0								
<u><b>Operating Expenses</b></u>											
20	Communications		0								
21	Depreciation - Structures and Improvements		0								
22	Household Expenses		0								
23	Insurance		0								
24	Interest Expense		0								
25	Lease Property Maint., Structures, Improvements & Grounds		0								
26	Maintenance - Structures, Improvements, and Grounds		0								
27	Miscellaneous Expense		0								
28	Office Expense		0								
29	Publications and Legal Notices		0								
30	Rents & Leases - Land, Structure, and Improvements		0								
31	Taxes and Licenses		0								
32	Drug Screening and Other Testing		0								
33	Utilities		0								
34	Other		0								
<u><b>Professional and Special Services</b></u>											
35	Professional and Special Services		0								
<u><b>Transportation</b></u>											
36	Transportation		0								
37	Travel		0								
38	Gas, Oil, & Maintenance - Vehicles		0								
39	Rents & Leases - Vehicles		0								
40	Depreciation - Vehicles		0								
<u><b>Other Costs</b></u>											
41	Indirect Costs		0								
MediCal	42 DMC County Administration		0	-	-		-				
<b>Total Costs</b>											
Direct Costs (only if both NNA and DMC funds are identified)			0	-	-		-				
<b>CHECK (=0)</b>			<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>				

## Safe Place - County Trial Balance Template

DPH-PHP Substance Abuse						
Provider's Trial Balance/General Ledger						
FY 10-11						
LEGAL ENTITY:	Safe Place		Adut OP	IOP	Prevention	Meth Maint
	Exhibit #:		B-1	B-3	B-4	B-2
	State CADDs#:		3838XX	3838XX	3838XX	3838XX
	RU #:		38XXX	38XXX	38XXX	38XXX
	Modality:		Nonresidential	Nonresidential	Sec Prevention	Narcotics
	State Service Code:		33/34	33/34	19-Outreach	48-Replace
	Program Code:		97 / 1	97 / 1	1 - A/D	97 / 1
	Settlement Per Cts:		FFS	FFS	COST	FFS
Item Code #	Description	Program (DMC or NNA)	DMC / NNA	DMC / NNA	NNA	DMC / NNA
<b>RECAP:</b>						
	Direct Salaries	0	0	0	0	0
	Direct Oper Exp	0	0	0	0	0
	Indirect Costs	0	0	0	0	0
	<b>TOTAL PROVIDER TRIAL BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADD:</b>	DMC COUNTY ADMIN	0	-	-	-	-
	<b>NET TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATISTICAL DATA</b>						
	Per Invoice	0				
	Per Avatar	0				
	Units/Hours	0	-	-	-	-
MediCal	Units/Person	0	-	-	-	-
MediCal	Licensed Capacity	0	-	-	-	-
	Visit Days	0	-	-	-	-
	Slot Days	0	-	-	-	-
	Bed Days	0	-	-	-	-
	Total Meth Doses (From Avatar)	0	-	-	-	-
	Total Individual Face to Face Visits (From Avatar)	0	-	-	-	-
	Total Group Face to Face Visits (From Avatar)	0	-	-	-	-
	Number of Group Sessions (From Provider Log)	0	-	-	-	-
Non-Res	Total Individual Minutes (From Avatar)	0	-	-	-	-
Non-Res	Total Group Minutes (From Avatar)	0	-	-	-	-
MediCal	Individual Face to Face Visits	0	-	-	-	-
MediCal	Group Face to Face Visits	0	-	-	-	-
MediCal	MediCal Meth Doses	0	-	-	-	-
	FTE	0.00	0.00	0.00	0.00	0.00
<b>INFO:</b>						
	Maximum Contract Funding	1,988,483	361,757	254,692	48,863	1,323,171
	Contract Unit (Budget)	130,986	4,064	4,028	36,647	86,247
	Contract Rate	15.18	89.02	63.23	1.33	15.34
	Client Fees Budget	42,498	22,498	-	-	20,000
	Difference Max Ct vs Provider Actual Reported Exp	1,988,483	361,757	254,692	48,863	1,323,171

# How to Account for Group Sessions AND Face to Face Clients

DPH/PHP-SUBSTANCE ABUSE - NON RESIDENTIAL

FY 10-11

PROVIDER #: XXXXX

MONTH: JULY

Data entry are the following:		
MediCal Groups	Purple	A
Non-MediCal Groups	Pink	B
Combination MediCal & Non-MediCal Groups	Blue	C
Actual # <b>MEDICAL</b> Clients (AVATAR units)	Green	D
Actual # <b>NNA</b> Clients (AVATAR units)	Yellow	E
Total Actual # of Clients	(D + E)	F

	A	B	C	(A + B + C)	(A + C)	(B + C)	D	E	F	D / (A+C)
	Number of MediCal Sessions/Classes (With MediCal Eligible Clients Only)	Number of Non-MediCal (NNA) Sessions/Classes (With Non-MediCal Eligible Clients Only)	Number of COMBINED MediCal and Non-MediCal (NNA) Sessions/Classes (Both with MediCal and Non-MediCal Clients)	Total Number of Groups	CR # GROUP SESSIONS (MEDICAL)	CR # GROUP SESSIONS (NNA)	Actual # of Clients Participants in each Group Sessions <b>MEDICAL</b> (AVATAR UNITS)	Actual # of Clients Participants in each Group Sessions <b>NNA</b> (AVATAR UNITS)	Total Participants MediCal and NNA's or (Face to Face) AVATAR UNITS	Actual Average Participants per Session (MCAL ONLY)
DAY										
EXAMPLE 07/01/10	1	2	3	6	4	5	16	25	41	4.00

EXAMPLE: A Provider scheduled 6 group sessions/classes for July 1. Information are based from Sign-In Sheets.  
Face to Face Clients equals total number of participants from all classes for the day.

CLASS 1
3 MediCal Clients
2 NNA Clients
5 Total Participants

CLASS 2
4 MediCal Clients
4 NNA Clients
8 Total Participants

CLASS 3
8 MediCal Clients
0 NNA Clients
8 Total Participants

Total Medical Clients	16
Total NNA Clients	25
Total Participants	41

CLASS 4
1 MediCal Clients
5 NNA Clients
6 Total Participants

CLASS 5
0 MediCal Clients
6 NNA Clients
6 Total Participants

CLASS 6
0 MediCal Clients
8 NNA Clients
8 Total Participants

# Safe Place - Group Sessions Log

DPH/PHP-SUBSTANCE ABUSE - NON RESIDENTIAL  
 SUMMARY LOG OF 33-ODF GROUP SESSIONS  
 FY 10-11

LEGAL ENTITY: **Safe Place**

Data entry are the following:		
MediCal Groups	Purple	A
Non-MediCal Groups	Pink	B
Combination MediCal & Non-MediCal Groups	Blue	C
Actual # <b>MEDICAL</b> Clients (AVATAR units)	Green	D
Actual # <b>NNA</b> Clients (AVATAR units)	Yellow	E
Total Actual # of Clients	(D + E)	F

Exhibit B-1	A	B	C	(A+B+C)	(A+C)		D	E	F	D / (A+C)
					(A+C)	(B+C)				
MONTHS	Number of Group Sessions Held			Total # of Groups	For ODF Fiscal Model		Actual # of Clients Participants in each Group Sessions <b>MEDICAL</b> (AVATAR UNITS)	Actual # of Clients Participants in each Group Sessions <b>NNA</b> (AVATAR UNITS)	TOTAL Actual # Clients Participated in each Group Sessions (Total AVATAR UNITS)	Actual Average Participants per Session (MEDICAL ONLY)
	MediCal Groups (MediCal Eligible Clients Only)	Non-MediCal Groups (NNA Eligible Clients Only)	Combination MediCal and Non-MediCal Groups (Both MediCal and NNA Clients)		CR_# GROUP SESSIONS (MediCal)	CR_# GROUP SESSIONS (NNA)				
JULY '2010	0	13	20	33	20	33	100	143	243	5.00
AUGUST	1	20	11	32	12	31	90	125	215	7.50
SEPTEMBER	0	15	9	24	9	24	85	171	256	9.44
OCTOBER	0	22	14	36	14	36	70	147	217	5.00
NOVEMBER	1	23	9	33	10	32	99	141	240	9.90
DECEMBER	0	47	3	50	3	50	15	270	285	5.00
JANUARY '2011	1	26	6	33	7	32	40	255	295	5.71
FEBRUARY	0	27	7	34	7	34	40	208	248	5.71
MARCH	2	20	5	27	7	25	40	145	185	5.71
APRIL	2	24	10	36	12	34	78	113	191	6.50
MAY	1	20	20	41	21	40	150	61	211	7.14
JUNE' 2011	3	19	18	40	21	37	111	101	212	5.29
<b>TOTAL</b>	<b>11</b>	<b>276</b>	<b>132</b>	<b>419</b>	<b>143</b>	<b>408</b>	<b>918</b>	<b>1,880</b>	<b>2,798</b>	<b>6.49</b>

**NOTE:**

Total Actual number of Clients Participated in each Group Sessions should equal sum of total units from AVATAR.

**MediCal Provider:** A group session/class has a minimum of 4 clients to a maximum of 10 clients.

**Safe Place (Provider's Original Trial Balance with Item Number Codes and Summary)**

**General Ledger Trial Balance for Period Ending 6/30/2011**

Department 0100 - 0100 CSAS SUBSTANCE ABUSE

Account #	Description	Debit	Item Code	Credit
<b>REVENUE</b>				
4000-0100	REVENUE: CSAS SA		1	343,629.56
				343,629.56
<b>REVENUE ACCOUNT-OTHER</b>				
5000-0100	CLIENT FEES: CSAS SA		2	28,418.75
				28,418.75
<b>GENERAL ADMINISTRATIVE EXPENSES</b>				
1000-0100	SALARY & WAGES	216,291.88	4	
1000-0101	INDIRECT COST/WAGES	18,293.02	41	
1000-0102	TEMPORARY HELP	549.84	28	
1000-0103	PAYROLL TAXES (EMPLOYER)	17,004.29	6	
1000-0104	INDIRECT P/R TAXES (EMPLOYER)	1,394.67	41	
1000-0105	FRINGE BENEFITS	32,759.94	6	
1000-0106	FRINGE BENEFITS - INDIRECT	1,476.04	41	
1000-0107	ACCRUED VACATION EXPENSE	518.15	6	
1000-0108	ACCRUED VACATION INDIRECT	0.00		
1000-0109	WORKERS COMPENSATION INSURANCE	2,314.71	6	
1000-0110	WORKERS COMPENSATION INDIRECT	230.78	41	
1000-0111	HUMAN RESOURCE ADVERTISING	101.17	41	
1000-0112	PAYROLL PROCESSING	392.30	41	
1000-0113	CONSULTING FEES	15,685.53	35	
1000-0114	Interim CFO	4,859.86	41	
1000-0115	Interim CEO	5,502.56	41	
1000-0116	LEGAL SERVICES	63.90	41	
1000-0117	AUDIT FEES	1,216.99	41	
1000-0118	OFFICE RENT	46,784.88	30	
1000-0119	UTILITIES/TELEPHONE	2,873.31	33	
1000-0120	REPAIR & MAINTENANCE	245.16	13	
1000-0121	INSURANCE	2,998.48	23	
1000-0122	OFFICE SUPPLIES/POSTAGE	2,640.57	28	
1000-0123	PROGRAM SUPPLIES	616.16	7	
1000-0124	PRINTING	851.30	28	
1000-0125	ADVERTISING/MARKETING	30.60	28	
1000-0126	DUES/FEES	1,334.66	15	
1000-0127	STAFF TRAINING	1,103.17	18	
1000-0128	EQUIPMENT RENTAL/MAINTENANCE	2,808.23	16	
1000-0129	BANK CHARGES	589.44	28	
1000-0130	INTEREST EXPENSE	3,201.27	24	
		384,732.86		
		<u>384,732.86</u>		<u>372,048.31</u>
		<u>384,732.86</u>		<u>372,048.31</u>

<b>Total Revenue</b>	
Σ 1 Provider Revenue	343,630
Σ 2 Benefits	28,419
	<b>372,048</b>
<b>TOTAL REVENUES</b>	<b>372,048</b>
<b>Total Salaries</b>	
Σ 4 Salaries	216,292
Σ 6 Benefits	52,597
	<b>268,889</b>
<b>Total Operating</b>	
Σ 7 Supplies	616
Σ 13 Maintenance Equip.	245
Σ 15 Memebership Dues	1,335
Σ 16 Equipment Rental	2,808
Σ 18 Training	1,103
Σ 23 Insurance	2,998
Σ 24 Interest Expense	3,201
Σ 25 Office Expense	4,662
Σ 30 Office Rent	46,785
Σ 33 Utilities	2,873
Σ 35 Professional Services	15,686
	<b>82,313</b>
<b>Total Indirect</b>	
Σ 41 Indirect costs	33,531
	<b>33,531</b>
<b>TOTAL EXPENDITURES</b>	<b>384,733</b>



# Safe Place

123 SAFE PLACE, SAN FRANCISCO, CA 94100  
TELEPHONE: (415) 222-3333 FAX: (415) 444-5555

## SAMPLE COVER LETTER W/CHECKLIST

September 17, 2011

Clifford Gee  
Fiscal Cost Report Unit  
Department of Public Health -PHP  
101 Grove St., Room 116  
San Francisco, CA 94102

Dear Mr. Gee,

Enclosed are the following reports and supporting documentation for FY 10-11 ADP NNA/Drug MediCal Cost Report.

CHECKLIST TABLE	
x	Expenditure and Revenue entered in County Trial Balance Template
x	Provider Actual Revenue/Expenditure by Exhibit
x	Additional reports:
	Statistical Data
x	Nonresidential Group Log of 33-ODF Group Sessions
x	AVATAR by Reporting Unit and Labeled Exhibits
x	Copy of Final June 2010 Invoices

We do not have the audited financial statements from our CPA, but we will forward the copy upon availability. We have forwarded the soft copy via email today. If you have questions or need additional information please contact me or Mr. Mighty Mann, Deputy CFO, as soon as possible. Our email address is Blaprincess@shouse.org or Mmann@shouse.org. Thank you.

Truly Yours,

*Belle LaPrincess*

Finance Manager

Encl:

cc: Lion King, CFO

## ATTACHMENT 6



City and County of San Francisco

### San Francisco Department of Public Health

Barbara A. Garcia, MPA  
Director of Health

Date: March 14, 2011  
To: CBHS Contractors – Executive Directors and CFO’s  
From: Anne Okubo, Deputy Financial Officer  
Subject: Avatar Billing and Cost Settlement Policy for FY 10-11

The Department of Public Health staff realizes that during the transition phase from INSYST to Avatar agencies have been impacted by the data entry requirements. However, while productivity may be impacted as clinicians learn to use the new system, and system kinks are addressed, agency costs have remained steady. As most CBHS agencies are reimbursed on a fee-for-service (FFS) basis, without a change in reimbursement methodology, most contractors would be unable to support their existing program costs based on reimbursement from the reduced level of services. In view of this, it has been determined that FY 10-11 cost reports will be settled based on cost reimbursement rather than by fee-for-service (FFS).

#### Cost Reimbursed Invoices

This revised procedure for settling affected agencies’ cost reports will not require agencies to modify their contracts, provide additional information to the DPH Fiscal Cost Report Section, or prepare cost reimbursement invoices. The invoice templates currently used by affected agencies will remain fee-for-service to prevent the need to modify the format for each invoice. Since cost reports will be settled by cost reimbursement, we recommend that agencies include an equivalent number of FFS units to equate with actual costs incurred for the period. For example, if an agency’s program has DPH or DPH-pass-through revenue of \$120,000, and the agency projects its costs to be at \$80,000 as of February 28, 2011, the agency should invoice the equivalent number of FFS units to generate \$80,000 as of that date. Agencies needing to “catch up” on their invoicing because they have billed fewer units than the equivalent of costs incurred are advised to simply enter the number of “catch up” equivalent units on their next invoice. For the months of March through June, agencies should invoice units of services equivalent to their costs for each respective month.

#### Cost Settlement

As to the actual cost report settlement, the DPH Fiscal Cost Report Unit will compare agency-submitted general ledger expense detail (trial balances) to the total DPH payments made. Variances will result in either an amount due to the agency or to the City. This differs from the FFS cost report

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**The mission of the San Francisco Department of Public Health is to protect and promote the health of all San Franciscans.**

We shall ~ Assess and research the health of the community ~ Develop and enforce health policy ~ Prevent disease and injury ~

~ Educate the public and train health care providers ~ Provide quality, comprehensive, culturally-proficient health services ~ Ensure equal access to all ~

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101 Grove Street, Room 308, San Francisco, CA 94102

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settlement in which the DPH Fiscal Cost Report Unit compares the number of services entered into the City's billing system with the number of units agencies invoice.

This revised procedure does not affect those agencies' programs that are currently reimbursed on a cost basis nor those agencies that have programs that are FFS-reimbursed that are not required to enter services into Avatar. This would include, for example, substance abuse prevention programs.

Avatar Due Diligence Required – Important to Note

I would like to stress, however, that the FY 10-11 cost settlement procedure outlined above does not in any way release agencies from entering units of services into Avatar. The Department needs contractors to continue entering services because that is the basis from which the City is reimbursed by the State for Medi-Cal and other services. Should there be a significant gap between the amount the City claims, as generated from Avatar, and the amount the City pays its DPH contractors, that gap will have to be made up in future fiscal years by way of contractor budget reductions. In addition, CBHS will be reviewing each agency's due diligence in learning Avatar, as demonstrated by attendance at Avatar training, participation in Super User conference calls, Webinars, and other participation in Avatar training opportunities. Agencies will continue to be responsible for accurate Avatar data entry in FY 10-11 and on-going.

**Finally, CBHS reserves the right to implement any necessary FY 10-11 downward contract modifications to reflect under-generation of units due to program issues unrelated to the implementation of Avatar. For example, funding may be reduced to reflect late start-ups or program underutilization incurred for a variety of reasons.**

The above-noted cost report settlement process will be in effect for FY 10-11 only. In subsequent years, CBHS expects that Avatar implementation phase-in issues will be resolved on the part of both contractors and DPH. Therefore, the cost report settlement procedure will revert back to FFS in FY 11-12. CBHS encourages agencies to monitor productivity levels carefully to determine whether additional training is required prior to the reversion back to FFS cost report settlements.

Please e-mail your CDTA Program Manager with questions. Questions will be triaged internally to resolve, and e-mails will facilitate that process.

cc: Barbara Garcia  
Gregg Sass  
Marcellina Ogbu  
Marc Trotz  
Michelle Ruggels  
Jacquie Hale  
Michelle Long  
Lizza Leviste  
Duane Einhorn