



COUNTY OF YOLO

HEALTH AND HUMAN SERVICES AGENCY

POLICIES AND PROCEDURES

SECTION 5, CHAPTER 3, POLICY 001

COST REPORT

A. PURPOSE: To inform Yolo County Health and Human Services Agency staff and its' subcontracted providers of the Cost Reporting requirements.

B. FORMS REQUIRED/ATTACHMENTS: N/A

C. DEFINITIONS: N/A

D. POLICY:

It is the policy of the Yolo County Health and Human Services Agency, Behavioral Health division to prepare and submit Year End Cost Reports in accordance with the Department of Health Care Services published guidelines and Welfare and Institution Code Sections 14705(c) and 14712(e).

E. PROCEDURES:

The Health and Human Services Agency, Behavioral Health division endeavors to prepare and submit timely and accurate financial reports in a manner consistent with State and Federal guidelines and requirements. Yearend cost reports are also required to be submitted to the County by Contractors who provide Specialty Mental Health Services.

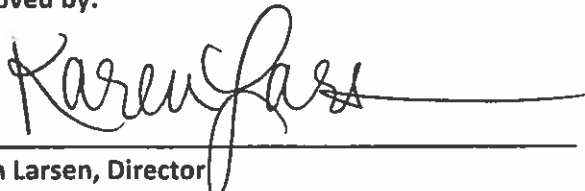
Cost Report procedures follow the published instructions from the Department of Health Care Services and Statewide trainings provided by same. Procedures for allocating costs, distributing administrative costs, and direct service costs are performed using State Auditor approved methodologies.

Yolo County utilizes the AVATAR Cost Report to capture direct units of service, as well as indirect, outreach and community services. Costs associated with yearend Cost Reports are reconciled to each respective reporting year, and are balanced to the County's General Ledgers.

F. REFERENCES:

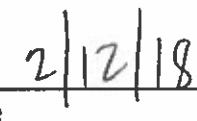
1. WIC §14705(c)
2. WIC §14712(e)

Approved by:



Karen Larsen, Director

Yolo County Health and Human Services Agency



Date