



SALISH BHO

FISCAL MANAGEMENT POLICIES AND PROCEDURES

Policy Name: REVENUE & EXPENSE REPORTS

Policy Number: 8.07

Reference: State Contract

Effective Date: 3/2014

Revision Date(s): 8/2016; 7/2017

Reviewed Date: 3/2018

Approved by: SBHO Executive Board

CROSS REFERENCES

- Policy: Fiscal Monitoring of Network
- Template: Agency R&E Report- Medicaid template
- Template: Agency R&E Report- Non-Medicaid template
- Template: Agency R&E Report- Third Party template

PURPOSE

The Salish Behavioral Health Organization (SBHO) shall ensure that network provider agencies submit timely and accurate revenue and expense reports to the SBHO when necessary.

PROCEDURE

1. Reports are required for agencies receiving capitated payment.
2. Report actual revenues and expenditures.
3. Report the accounting method your agency uses (Full, Modified or Cash Basis).
4. Report actual expenditures associated with reported services.
5. Report expenditure allocation method. Refer to the suggested Cost Allocation Guidelines for acceptable cost allocation methodologies (page 10).
6. Revenue and Expenditure (R&E) Report Format-
 - a. Agencies must utilize state provided report form.

- b. **Do not change or fill in gray areas.** Some gray areas are formulas which will automatically generate totals. Other gray cells are heading rows. Do not enter information into heading rows.
- c. **Do not delete rows or add rows.** Insert comment boxes to a cell or enter notes in the column provided if clarification is necessary.
- d. **Do not change the overall format.** Reports must be submitted in exactly the same format. The PRSN consolidates the information into one Excel Workbook by linking the reports.
- e. Columns in the R&E Report identify “Fund Source.”
- f. Rows in the report identify “Type of Service or Program.”

Report and Certification Due Dates

The R&E reports are due within 40 days of the close of a quarter reporting period (March, June, September and December of each year).

Submit form to SBHO: mbeach@co.kitsap.wa.us

MONITORING

This policy is a mandate by contract and federal regulation.

1. This policy will be monitored through use of SBHO:
 - Annual SBHO Provider Fiscal Review
2. If a provider performs below expected standards during any of the reviews listed above a Corrective Action will be required for SBHO approval. Reference SBHO Corrective Action Plan policy.