

# Cost Report

## SECTION 6: COST REPORT

### 6.0 Cost Report

The Fresno County Mental Health Plan (FCMHP) requires organizational providers to submit a complete and accurate Cost Report for each fiscal year (July 1 through June 30.) The Cost Report must be submitted to the FCMHP within 90 calendar days following the end of each fiscal year or within 90 days after contract termination with the FCMHP.

Cost Reports must be submitted to the FCMHP as a hard copy with a signed cover letter, and electronic copy of the completed Cost Report form along with requested support documents. Remit the hard copies of the Cost Reports to the following address:

County of Fresno  
P.O. Box 45003, Fresno CA 93718  
ATTN: Cost Report Team

Remit the electronic copy or any inquiries to the DBH Cost Report Team e-mail box, [DBHCostReportTeam@FresnoCountyCA.gov](mailto:DBHCostReportTeam@FresnoCountyCA.gov).

All Cost Reports must be prepared in accordance with General Accepted Accounting Principles (GAAP) and Welfare and Institutions Code §§ 5651(a) (4), 5664(a), 5705(b) (3) and 10 5718(c).

The FCMHP may immediately suspend or terminate a Provider's agreement, in whole or in part, if a substantially incorrect or incomplete report is submitted to the FCMHP.

### 6.1 Over/Underpayment

If the Cost Report indicates an amount due to the County of Fresno, the provider must submit payment within 45 days of notification by the FCMHP. If the Cost Report indicates an amount due to the provider by the County of Fresno, the provider will be paid after the Department of Health Care Services (DHCS) Cost Report settlement process.

### 6.2 State Disallowance

If, during a State audit process, a disallowance is discovered due to the provider's deficiency, the provider will be held financially liable. The disallowance will be deducted from the provider's future payments.

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