

5122-26-19 Uniform cost reporting.

(A) Definitions

(1) The following definitions apply to this rule:

(a) "ADAMHS board" means an alcohol, drug addiction and mental health services board as defined in Chapter 340. of the Revised Code.

(b) "CMH agency" means any community mental health agency as defined in section 5122.01 of the Revised Code which has been certified by the Ohio department of mental health in accordance with the requirements of section 5119.611 of the Revised Code.

(c) "CMH board" means a community mental health board as defined in Chapter 340. of the Revised Code.

(d) "CMS" means the "Centers for Medicare and Medicaid Services."

(e) "ODMH" means the Ohio department of mental health.

(f) "OMB A-87" means the most current version of the office of management and budget circular "A-87, Cost Principles for State, Local, and Indian Tribal Governments". This can be found at the following internet site: <http://www.whitehouse.gov/omb/circulars/index.html>.

(g) "OMB A-122" means the most current version of the office of management and budget circular "A-122, Cost Principles for Non-Profit Organizations". This can be found at the following internet site: <http://www.whitehouse.gov/omb/circulars/index.html>.

(h) "PRM, Part 1" means the most current version of the provider reimbursement manual, part 1 as published by CMS. This can be found at the following internet site: <http://www.cms.hhs.gov/Manuals/PBM/list.asp>.

(i) "SFY" means state fiscal year. This is the time period commencing on July first of any given calendar year and completing on June thirtieth of the following calendar year.

(j) "UCR" means uniform cost report. The form is designated as "ODMH-FIS-047" in appendix A to this rule. When completed on a prospective basis using budget cost information for a SFY, it is considered a budgeted UCR. When completed on a retrospective basis using actual cost information for a SFY, it is considered an actual UCR.

(k) "UFMS" means uniform financial management system. Appendix A of this rule in its entirety, including the UCR.

(l) "UPI" means unique provider identification number. This number represents an ODMH certified community mental health agency and owner (indicated by a single federal tax identification number) operating at a discrete physical location.

(B) Beginning with SFY 2012 cost reporting, the principles set forth in this rule are applicable to all UCRs filed with ODMH for the purpose of reporting costs associated with providing mental health services as defined in Chapter 5122-29 of the Administrative Code. All UCRs must be completed by utilizing generally accepted accounting principles and all costs must be allocated, either directly or indirectly, to the services that benefit from the cost.

(C) All mental health agencies must use the uniform cost report to report all costs associated with providing mental health services regardless of anticipated or actual payor source(s).

(1) The three options for completion and filing of UCRs are:

- (a) By discrete UPIs;
- (b) By bundling costs from multiple physical locations and reporting these under a single UPI; or
- (c) At the corporate level by reporting all service costs associated with multiple physical locations under a single UPI and federal tax identification number combination.
- (D) Any community mental health agency not receiving funding from an ADAMHS board, a CMH board, or directly from ODMH, may file the following statement in lieu of an actual UCR:
- "I do hereby certify that my agency has not received any funding from an ADAMHS board, a CMH board, or directly from ODMH, in the past SFY and am filing this statement in lieu of an actual UCR."
- This statement must be submitted on agency letterhead and signed by the agency director.
- (E) All programs must file an actual UCR or the statement in lieu of an actual UCR with ODMH within one hundred eighty days of the close of a SFY. Any ODMH certified CMH agency failing to file an actual UCR or the statement in lieu of an actual UCR with ODMH, and sending a copy to the local ADAMHS/CMH board in which the agency's primary place of business is located, within one hundred eighty days after the close of a SFY may have its ODMH certification status terminated in accordance with rule [5122-25-07](#) of the Administrative Code.
- (F) When an incomplete or inadequate actual UCR is filed with ODMH within the prescribed time period, ODMH will notify the ODMH certified CMH agency of the discrepancy(ies) and send a copy of the notification to the local ADAMHS/CMH board in which the agency's primary place of business is located. The ODMH certified CMH agency has forty-five days from the date of the notification of the discrepancy(ies) to re-file a complete and adequate UCR with ODMH, including sending a copy to the local ADAMHS/CMH board in which the agency's primary place of business is located. Failure to re-file a complete and adequate UCR may result in ODMH proposing that the agency's certification status be terminated in accordance with rule [5122-25-07](#) of the Administrative Code.
- (G) All cost data must be reported using the accrual basis of accounting.
- (H) Cost categories
- (1) Allowable costs – for privately owned and/or operated not-for-profit programs, allowable costs shall be determined in accordance with 42 CFR 413 and OMB A-122 . For governmentally owned and/or operated programs, allowable costs shall be determined in accordance with 42 CFR 413 and OMB A-87 . For privately owned and/or operated for-profit programs, allowable costs shall be determined in accordance with 42 CFR 413 and the PRM, Part 1.
- (2) Unallowable costs – for privately owned and/or operated not for profit programs, unallowable costs shall be determined in accordance with 42 CFR 413 and OMB A-122 . For governmentally owned and/or operated programs, unallowable costs shall be determined in accordance with 42 CFR 413 and OMB A-87 . For privately owned and/or operated for-profit programs, unallowable costs shall be determined in accordance with 42 CFR 413 and the PRM, Part 1.
- (3) Direct service personnel costs – direct service personnel costs shall represent the full salary and benefit costs of those personnel who provide direct services to the clients.
- (4) Support service personnel costs – support service personnel costs shall represent the full salary and benefit costs of those personnel who directly support a specific mental health service or services.
- (5) Nonpersonnel costs – are those costs necessary for, and allocated to, specific direct services.

(6) Administrative overhead costs – administrative overhead costs are those personnel and nonpersonnel costs that benefit the agency as a whole and cannot be allocated to a specific service or services.

(I) An actual UCR must be audited in accordance with the UCR audit requirements and procedures as set forth in rules established by ODMH.

(J) Certified CMH agencies must keep all actual UCRs and the supporting documentation necessary to fully disclose the extent of services provided and costs associated with providing those services for a period of seven SFYs from the date a service is rendered, or until all financial reporting obligations which or rely upon include data contained in the UCR and/or the supporting documentation have been completed, whichever is longer.

[Click to view Appendix](#)

Effective: 07/01/2012

R.C. [119.032](#) review dates: 12/30/2011 and 07/01/2017

Promulgated Under: [119.03](#)

Statutory Authority: [5119.61\(A\)](#), [5119.611\(C\)](#)

Rule Amplifies: [5119.61\(A\)](#), [5119.611\(C\)](#)

Prior Effective Dates: 7/22/04, 2/24/05, 7/1/05, 01/09/2006

5122-26-19

Appendix A-1

1

Form A-1 Uniform Cost Report (UCR)
DMH-FIS-047

MACSIS UPL _____
Reporting Period: From _____ To _____

Agency Name : _____ Budget _____ Actual _____
Agency Address: _____ Agency Telephone No: _____
Owner Federal Tax I.D. Number: _____

1 Type of Service	HCPCS / Procedure Code	Unit Definition	2 No. of Units	3 No. FTE Assigned				5 Non-Personnel Costs	6 Service Total Costs	7 \$ Allocation of Admin. Overhead	8 Total Costs	9 Cost/ Unit	10 Unallowable Costs	11 Total Allowable Cost	12 Allowable Cost/Unit
				Direct Service (A)	Support Service (B)	Direct Service (A)	Support Service (B)								
Pharmacological Mgt. (Medication/Somatic)	90862	60 Min.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Mental Health Assessment (non-physician) (Diag. Assess.)	H0031	60 Min.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Psychiatric Diagnostic Interview (Physician) (Diag. Assess.)	90801	60 Min.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
BH Counseling and Therapy (Ind.) (Ind. Counseling)	H0004	15 Min.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
BH Counseling and Therapy (Gp.) (Gp. Counseling)	H0004	15 Min.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Crisis Intervention MH Services (Crisis Intervention)	S9484	60 Min.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Assertive Community Treatment (Clinical Activities)	H0040	Covered day	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Assertive Community Treatment (Non-Clinical Activities)	M1910	Covered day	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Intensive Home Based Treatment (Clinical Activities)	H2016	Covered day	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Intensive Home Based Treatment (Non-Clinical Activities)	M1810	Covered day	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Partial Hospitalization, less than 24 hr. (Partial Hospitalization)	S0201	Program Day	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Community Psychiatric Supportive Treatment (Ind.) (Ind. CSP)	H0036	15 Min.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Community Psychiatric Supportive Treatment (Gp.) (Gp. CSP)	H0036	15 Min.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
CBHC Health Home	S0281	Monthly	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Behavioral Health Hotline Service (Hotline)	H0030	60 Min.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Other MH Svc., not otherwise specified (ltlhcare) (Other MH Serv.)	H0046	60 Min.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Self-Help/Peer Svcs. (Peer Support)	H0038	15 Min.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Adjunctive Therapy (Same)	M1440	60 Min.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Adult Education (Same)	M1540	60 Min.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Consultation (Same)	M4120	60 Min.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Consumer Operated Service (Same)	M3120	60 Min.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Employment (Employment/Vocational)	M1620	60 Min.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Information and Referral (Same)	M4130	60 Min.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Mental Health Education (Same)	M4140	60 Min.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Occupational Therapy Service (Same)	M1430	60 Min.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Other MH Svc., non-healthcare services (Other MH Serv.)	M3140	Agy. Defined	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Other MH Svc., non-healthcare services (Other MH Serv.)	M314X	Agy. Defined	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Other MH Svc., non-healthcare services (Other MH Serv.)	M314X	Agy. Defined	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Prevention (Same)	M4110	60 Min.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
School Psychology (Same)	M1530	60 Min.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Social & Recreational Service (Same)	M1550	60 Min.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Community Residence (Same)	M2240	24 Hours or 1 Mo.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Crisis Care (Crisis Bed)	M2280	24 Hours	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Foster Care (same)	M2250	24 Hours or 1 Mo.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Residential Care (Residential Treatment/Residential Support)	M2200	24 Hours	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Respite Care (Respite Bed)	M2270	24 Hours	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Subsidized Housing (Housing)	M2260	24 Hours or 1 Mo.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Temporary Housing (new)	M2290	24 Hours	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Forensic Evaluation (Same)	**	60 Min.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
PASARR (Same)	**	60 Min.	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Inpatient Psychiatric Service (Same)	**	24 Hours	0					\$0		\$0	#DIV/0!		\$0	#DIV/0!	
Total MH Services				0.00	0.00	\$0	\$0	\$0	\$0	\$0		\$0	\$0		
Ohio Department of Alcohol and Drug Addiction Services								\$0		\$0			\$0		
Title IV-E Services								\$0		\$0			\$0		
Other Non-Mental Health/AoD/IV-E Services								\$0		\$0			\$0		
Total Agency Service Total				0.00	0.00	\$0	\$0	\$0	\$0	\$0		\$0	\$0		
Administrative Overhead								\$0		\$0			\$0		
AGENCY TOTAL				0.00	0.00	\$0	\$0	\$0	\$0	\$0		\$0	\$0		

I certify that this UCR and all supporting documentation (including Forms A-2, A-3 and A-4 or their equivalents) have been completed in accordance with OAC 5122-26-19

Name/Title: _____

Date: _____

5122-26-19

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Appendix A
Ohio Department of Mental Health
Uniform Cost Reporting

I. INTRODUCTION

The purpose of this appendix is to detail the cost finding principles that must be followed when a UCR is being completed. Also included are the recommended forms to be used when completing a UCR and the format in which the UCR must be submitted. This appendix will provide instructions for the proper completion of all forms.

The UCR has been designed to report all costs, regardless of payor/program. When costs associated with a particular service (e.g., room and board) benefit multiple programs, an allocation methodology must be used to prevent duplicating reporting of those costs. For example, a program provides room and board service to children. If, historically, 25% of those children received the room and board service as part of a mental health residential program and 75% of those children received the room and board service through the Title IV-E program, then when completing a UCR, 25% of the room and board service costs and units should be reported on the mental health service line and 75% of the room and board service costs should be reported on the Title IV-E services line.

II. GENERAL PRINCIPLE

“Form A-1, Uniform Cost Report (UCR)” is the summary of the entire cost reporting process. The UCR has been designed to calculate an allowable cost of providing a unit of service. This is found in column 12. The following represents the formula for this calculation for each service being expensed:

Allowable Cost per Unit (Column 12) =

Total Allowable Costs (column 11)
Divided by the Number of Units (column 2)

III. INSTRUCTIONS

A. Reporting Service Volume, (i.e. number of units by service).

The cost reporting process is essentially composed of two separate components which include the proper allocation of all Agency

costs into the various service categories, and the documentation of service volume, (i.e. the type of services and the number of units for each service type), that were produced by the allocated costs.

Types of Services – All mental health services provided by an agency and funded by public funds must be certified by ODMH. The services that are subject to certification are defined in O.A.C. Section 5122-29 and are listed in column 1 of the DMH-FIS-047. This report also contains a place where non-mental health services (e.g. Alcohol and Drug Addiction Services, Title IV-E services, etc.), should be reported.

Unit Definitions – On the DMH-FIS-047, the duration of the units for each service is located to the right of the “type of service”, and “procedure code” columns.

The first step in completing a UCR is to document the number of service units anticipated to be provided or actually provided for each service during the SFY the UCR is covering.

When completing a budgeted UCR, the units are established according to historical data in conjunction with service planning activities. These unit totals should be entered into column 2 “number of units” of the UCR.

When completing an actual UCR, it is recommended that all mental health agencies have a management information system that tracks the number of units produced (by service) throughout the SFY regardless of the anticipated or actual payor source of the units in order to produce a report that documents the total number of units for all service types provided in the SFY being expensed. The results of this report should be entered into column 2 “number of ~~unit~~ units” of the UCR.

B. Determining and Allocating Direct Service Costs, Support Service Costs and Administrative Personnel Costs

1. General information

[When completing a UCR, either budget or actual, all cost information should be rounded to the nearest hundredth \(penny\).](#)

Payroll information, or other supporting documentation, must be able to capture and allocate personnel costs into the following cost categories:

Direct Service Personnel Costs – Direct service personnel costs shall represent the full salary and benefit cost of those personnel who provide direct services to the clients. The costs would include the total paid time for each position, minus the value of any time allocated to the provision of clinical supervision, program oversight or administration, or quality assurance by a clinician who has primary or significant responsibility in these areas (which are items that require the expertise of a licensed clinical person; but which also represent staff time that is not available for direct client care). Total paid time includes that time spent in delivering a unit of service as well as the time for that position which may be devoted to paperwork, vacation, meetings, etc.

Support Service Personnel Costs – Support service personnel costs are those personnel costs that directly support a specific mental health service or services. Examples of these costs include, but are not limited to, clerical staff for a partial hospitalization program, or dietary staff for a residential care facility. Support service personnel costs also include the value of any direct care staff time allocated to the provision of clinical supervision, program oversight or administration, or quality assurance by a clinician who has primary or significant responsibility in these areas.

Administrative Overhead Costs - Administrative overhead costs are those personnel and nonpersonnel costs that benefit the agency as whole and can not be allocated to a specific service or services. Examples of administrative overhead costs specific to personnel include, but are not limited to, the personnel costs of the chief financial officer and the personnel costs of the maintenance staff for the entire agency.

These personnel cost categories are defined in paragraphs (H)(3), (H)(4), and (H)(6) of this rule.

In addition to separating the costs into the above cost categories, the payroll documentation must also accurately allocate the Direct Service Personnel Costs and Support Service Personnel Costs among the various mental health services for the SFY being expensed.

2. Personnel Services Costs Worksheet, Form A-2

The “Mental Health Services Personnel Services Costs Worksheet”, Form A-2 of this appendix or its equivalent (e.g., a spreadsheet containing the same information), must be completed for the reporting and allocating of all personnel costs during the SFY being expensed.

This form provides a method for allocating personnel time and costs among the direct and support service categories for all services being expensed. Note that at this step in the reporting of the costs, the administrative personnel hours and costs are treated in the same manner as Support Service costs.

3. Instructions for completion of Form A-2

When completing Form A-2 for budgeting purposes, historical payroll and contract service records should be used to create the report. When completing Form A-2 for actual purposes, the actual payroll and contract service records for the SFY being expensed should be used.

From payroll and contract service records, it is recommended a report be produced that accounts for total incurred costs and hours paid for each employee. The total personnel costs must agree with the financial statements and will be used to verify that all costs have been allocated among the various cost categories in the cost reporting process.

From either the report referenced above, or some other supporting documentation, the hours and costs of each employee must be separated into direct service or support service hours and costs (as defined in paragraphs (H)(3) and (H)(4) of this rule) remembering

that administrative personnel costs must be classified as support service costs at this point in the cost reporting process.

The next step is that all direct and support hours paid and costs incurred are required to be further allocated to the various services that are included in the cost report.

Once this information has been documented, complete Form A-2 by following these steps:

The position title of each employee is entered into column 1 of Form A-2. If there are multiples of the same position, enter the position title as many times as necessary (i.e. If there are three community psychiatric supportive treatment workers, enter community psychiatric supportive treatment workers on three rows in column 1.)

The agency must keep sufficient documentation to be able to track each "position title" to a specific employee and that employee's payroll records.

Column 2 is ~~optional and, if used, must reflect the position number or other internal position identification number~~ the minimum educational level necessary to perform the duties of the position. Acceptable entries are: ND for non-degreed; B for a Bachelor's Degree; M for a Master's Degree; and PH.D for a Doctoral Degree.

Utilizing a report that accounts for total incurred costs and hours paid for each employee for the SFY being expensed, the total incurred personnel costs, including fringe benefits is entered into column 3 for each position listed.

Utilizing the payroll records for the SFY being expensed, enter the total hours, including overtime, to be paid or actually paid (calculated using the accrual method of accounting) for each position into column 4.

For each service that is being expensed, place the name of the service at the top of a separate column 5. These names must match the service names in column 1 of the UCR. Make as many column 5s as are necessary for the services

being expensed, including administration as a service.

The total costs, [unallowable costs, and allowable costs](#) and the total hours should be allocated among the various services by cost category, (i.e. direct service or support service). Be certain that all of the hours and all of the costs have been allocated.

The final step in the completion of Form A-2 is to sum columns 3, 4, and the ~~four~~ [eight sub](#) columns in all column 5s. Place these sums in the appropriate space on the "TOTALS" row.

4. Reporting of Personnel hours and costs on the UCR

The sum of column 3 of Form A-2 represents the total personnel costs and must balance to the financial statements. The sum of column 4 of Form A-2 divided by the total hours (using the accrual method of accounting) a FTE should work during the SFY being expensed, represents the total FTEs and must equal the sum of columns 3 (a) and (b) of the "AGENCY TOTAL" row on the UCR.

The sum of the [total](#) costs for each direct service (column 5, sub column (b) of Form A-2) is transferred to the appropriate column 4, sub column (a) of the UCR.

The sum of the [total](#) costs for each support service (column 5, sub column ~~(d)~~ [\(f\)](#) of Form A-2) is transferred to appropriate column 4, sub column (b) of the UCR.

The sum of the hours for the direct (each column 5, sub column [e](#)) of Form A-2) service is divided by the total hours (using the accrual method of accounting) a FTE should work during the SFY being reported and the resulting FTE amount is transferred to column 3, sub column (a) of the appropriate service on the UCR.

The sum of the hours for the support (each column 5, sub column ~~(e)~~ [\(i\)](#) of Form A-2) service for each service (column 5) is divided by the total hours (using the accrual method of accounting) a FTE should work during the SFY, being reported and the resulting FTE

amount is transferred to column 3 sub column (b) of the appropriate service on the UCR.

C. Determining and Allocating Non-personnel Costs

After allocating all personnel costs among the various services, the non-personnel costs must be determined and allocated among the services. Non-personnel costs are those costs defined in paragraph (H) 5 of this rule. An example of this type of cost includes, but is not limited to, the cost of supplies needed for the delivery of a partial hospitalization service. These costs also include those costs which benefit the agency as a whole and can not be directly allocated to one or more services. An example of this type of non-personnel costs includes, but is not limited to, utility costs that are allocated to all services on the basis of square footage. Non-personnel costs must be allocated to the services that they benefit.

1. Allocation Methods for Non-personnel Costs

Direct Allocation – This method is used when the entire cost category benefits one service. An example of a direct allocation is the depreciation costs of a van that is used exclusively for a partial hospitalization service. In this case, the entire cost of the depreciation must be allocated to the partial hospitalization service and must not be shared among any of the other services.

Allocation by square footage – This method is used in the allocation of non-personnel costs that are driven by the physical area that a service utilizes. Examples of these types of non-personnel costs are utility and maintenance related costs. When this type of allocation base is used, the physical area of the facility that is used by each service, including administration, must be documented in square feet. The percentage of the square footage for each service is multiplied by the total non-personnel cost for that cost category and the result will be that service's allocated cost for that category.

Allocation by total FTEs assigned to each service – This allocation base is used for non-personnel costs that are driven by staff usage. An example where this allocation base is used is the costs of general office supplies. When this allocation base is used, columns 3 (a) and 3 (b) of the UCR should be summed for each service and

the resulting percentage of the total FTEs must be multiplied by the total cost of that non-personnel item of expense, such as office supplies, to arrive at each service's allocation of these costs.

Allocation by Direct Service FTEs assigned to each service - This allocation base is used for non-personnel costs that are driven by direct care staff usage. An example where this allocation base is used is the costs of clinical liability insurance. When this allocation base is used, the percentage of column 3(b) of the UCR compared to the total direct care FTEs on the UCR for each service must be multiplied by the total cost of that non-personnel item of expense, such as liability insurance, to arrive at each service's allocation of these costs.

Allocation by the Number of Units Produced for each service - This allocation base is used for non-personnel costs that are driven by units produced for each service. An example where this allocation base is used is the non-personnel claims processing costs. When this allocation base is used, the percentage of the units documented in column 2 of the UCR for each service is multiplied by the total cost of that non-personnel cost category, such as claims processing costs, to arrive at each service's allocation of these costs.

2. Non-personnel Cost ~~Report~~ [Worksheet](#), Form A-3

The "Mental Health Services Non-personnel Costs ~~Report~~ [Worksheet](#)", Form A-3 of this appendix or its equivalent (e.g., a spreadsheet containing the same information), must be completed for the reporting and allocating of all non-personnel costs anticipated to be incurred or actually incurred during the SFY being expensed.

This form provides documentation of the method or methods used for allocating non-personnel costs for all services being expensed including "administration" as a service.

3. Instructions for the completion of Form A-3

The first step is to obtain [all](#) cost information concerning all service non-personnel costs, and combine the costs into like

categories, (e.g. natural gas costs, electric costs, liability insurance costs, etc.). The ~~Objects~~ objects of expense are documented in column 1 “object of expense” of Form A-3.

These costs must be separated into allowable and unallowable categories in order to complete form A-3.

The total costs identified for each object of expense documented in column 1 must be entered into the appropriate column 4 of Form A-3.

Once the method of allocation (i.e. the allocation base) has been determined for each object of expense, document this in column 2 of Form A-3.

For each service being expensed on the uniform cost report, including administration, a separate column 3, including sub columns (a), (b), and (c) must be made on Form A-3 and the name of the each service must be placed at the top of each column 3 of Form A-3. These service names must match the service taxonomy located in column 1 of the UCR.

The allocated unallowable and allowable costs, using calculations defined above must then be placed into the appropriate sub columns (b) and (c) of each column 3 on form A-3. Each sub column (b) and (c), by object of expense, is then summed and entered in the appropriate sub column (a) of each column 3.

Once all ~~necessary~~ sub columns (a), (b) and (c) of each column 3s have been completed for all appropriate objects of expense, sum the total, unallowable and allowable costs, including administration, by object of expense and compare the resulting number to column 4 “Object of Expense Total” to ensure they are the same.

Each sub column (a), (b), and (c) of all column 3s and column 4 should then be summed and the resulting number documented in the “totals” row.

4. Reporting of Non-personnel Costs on the UCR

The totals documented [in each sub column \(a\) of each column \(3\)](#) on Form A-3 must be transferred to the appropriate row, by service taxonomy, in column 5 “service non-personnel costs” of the UCR.

D. Determining Service Total Costs

Columns 2 through 5 of the UCR have been completed. The values in columns 4 (a), 4 (b) and 5 should be summed by service and the total for each service placed in the appropriate place of column 6 “service total costs” of the UCR.

E. Determining And Allocating Administrative Overhead Costs

1. General Information

The purpose of this step is to equitably allocate all administrative overhead costs among the various mental health services as well as non-mental health services, (e.g. alcohol and other drug services, Title IV-E services, etc.). Up to this point, personnel and non-personnel costs have been allocated to administrative overhead as a discrete service as well as the other mental health services. The personnel and non-personnel costs that were allocated to administrative overhead have been documented on the UCR in the row titled “administrative overhead”. Columns 4 (b) and 5 of the “administrative overhead” row need to be summed and the result placed in column 6 of the “administrative overhead” row on the UCR.

2. Administrative Overhead Cost Distribution Worksheet, Form A-4

The “Administrative Overhead Cost Distribution Worksheet”, Form A-4 of this appendix or its equivalent (e.g., a spreadsheet containing the same information), must be completed for the reporting and allocation of all administrative costs anticipated to be incurred or actually incurred during the SFY being expensed.

This form provides documentation of the method used for allocating administrative costs among the services.

3. Instructions for the completion of the “Administrative Overhead Cost Distribution Worksheet”, Form A-4.

In column 1 “type of service”, enter the names of all mental health services that contain a value in column 6 of the UCR. The number of and names of the services reported on Form A-4 must be identical to those found in column 1 of the UCR.

At this point, decide which allocation base will be used for the distribution of all administrative overhead costs across all services being expensed. The only acceptable allocation bases are:

Service Total Costs, (column 6 of the UCR)
Direct Service Personnel Costs, (column 4a of the UCR)
Total Personnel Costs, (columns 4a plus 4b of the UCR)
Total Direct Service FTEs, (column 3a of the UCR)
Total Direct and Support FTEs, (columns 3a plus 3b of the UCR)

Place a check mark in the appropriate place on the bottom of Form A-4 in the “check method used” area.

The allocation base for each service must be entered into column 2 “base value for each service” of Form A-4. For example, if the allocation base used is service total costs, the values in column 6 of the UCR are entered into column 2 for each service on Form A-4.

Column 2 is then summed and the result entered in the “totals” row of Form A-4.

For each service in column 1, the value in column 2 is divided by the value in column 2 in the “totals” row. The result of this calculation is a percentage of the total and is placed in column 3 “% of total base”. For example, if the value in column 2 is \$25,000 for assessment, and the sum of column 2 is \$100,000, then the percent of the total allocation is .25 (25,000 divided by 100,000). The values in column 3 should be rounded to two decimal points.

Column 3 is summed and the result must be 1.00. If not, the calculations must be rechecked.

At this point, the total administrative overhead costs, (found in column 6 in the “administrative overhead” row of the UCR) ~~are~~ is entered in the “totals” row of column 4.

The total administration value found at the bottom of column 4 should be multiplied by each value in column 3. The result is entered into the appropriate service row of column 4. For example, if the percent of total allocation for mental health assessment is .25 and the total administration is \$100,000, then the administration allocation for mental health assessment is \$25,000. The amount of \$25,000 would be entered in column 4 “administration allocation” of the mental health assessment row on form A-4.

All Column 4 values should be totaled to verify that the sum is equal to the amount previously entered in the “totals” row of column 4. If not, the calculations must be rechecked.

Column 5 is now to be completed. The value from the “totals” row of form A-3, column 3, service: administration, sub column (b) and the value from the “totals” row of form A-2, column 5, (a) service: administration, sub column (g) are summed together and the resulting value is entered into the “Totals” row of column 5. This total unallowable allocation should be multiplied by each value in column 3. The result is entered into the appropriate service row of column 5.

All column 5 values should be totaled to verify that the sum is equal to the amount previously entered in the “Totals” row of column 5. If not, the calculations must be rechecked.

~~Finally, the~~ The values in column 4 of Form A-4 are transferred to the appropriate column 7 of the UCR and the values in column 5 of form A-4 are transferred to the appropriate column 10 of the UCR.

F. Calculating Total Costs for Each Service on the UCR

The total costs for a service is calculated by adding the value in column 6 “service total costs” and the value in column 7 “allocation of administrative overhead”. The sum is entered into column 8 “total costs”.

G. Calculating the Cost Per Unit of Each Service on the UCR.

For each service being expensed on the UCR, the total costs in column 8

must be divided by the number of units in column 2. This results in a cost per unit for each service and this value is entered in column 9 “cost per unit” of the UCR.

~~H. Identification and Documentation of Unallowable Costs:~~

~~For each service being expensed on the UCR, any unallowable costs as defined in this rule must be documented in column 10 of the service in which the unallowable cost was originally allocated. After all such costs are documented and placed in column 10, the column should be summed.~~

~~H.~~ H. Calculating the Total Allowable Costs

For each service being expensed which has documented unallowable costs, subtract the amount in column 10 from the amount in column 8. This results in a total allowable cost and this value is entered in column 11 “total allowable costs” of the UCR.

For each service being expensed, which has no documented unallowable costs, enter the value from column 8 in column 11.

~~I.~~ I. Calculating The Allowable Cost Per Unit Of Service

For each service being expensed on the UCR, the total allowable costs in column 11 must be divided by the number of units in column 2. This results in an allowable cost per unit for each service and this value is entered in column 12 “allowable cost per unit” of the UCR.

~~K.~~ J. Reporting Of Costs For “Other” In The Service Taxonomy

The following four services are considered as “Other” in the ODMH Service Taxonomy:

Administrative Overhead – This represents administrative costs that benefit the agency as whole and can not be allocated to a specific service or services.

Ohio Department of Alcohol and Drug Addiction Services – This represents the total costs associated with alcohol and other drug services.

These values should exactly match the values in the “Total for AoD Services” service line of the ODADAS-FIS-047.

Title IV-E Services – This represents costs associated with all services provided under the Title IV-E program. Costs reported in columns 4a, 4b, 5 and 7 of the UCR must exactly match the costs as reported on the JFS 02911, Total Agency Cost-Summary” IV-E service line.

Other non-Mental Health/AoD/IV-E Services – This represents costs associated with any services not already classified.

L.K. Totals for MH services

In each area indicated in this row, total all values entered into each column excluding the values for “Administrative Overhead, “~~ODADAS~~” [“Ohio Department of Alcohol and Drug Addiction Services”](#), “Title IV-E Services” and “Non MH/AOD/Title IV-E Services”. This will report the total column values for all MH specific services.

M.L. Totals for Agency

In each area indicated in this row, total all values entered into each column including the values for “Administrative Overhead, “~~ODADAS~~” [“Ohio Department of Alcohol and Drug Addiction Services”](#), “Title IV-E Services” and “Non MH/AOD/Title IV-E Services”. This will report the total column values for all services.