

3793:2-1-09

**Uniform cost reporting.**

(A) Definitions

- (1) ADAMHS board means an alcohol, drug addiction and mental health services board as defined in section 340.02 of the Revised Code.
- (2) ADAS board means an alcohol and drug addiction services board as defined in section 340.021 of the Revised Code.
- (3) AOD means alcohol and other drug.
- (4) AOD program means any alcohol and drug addiction program (as defined in section 3793.01 of the Revised Code) which has been issued a certificate from the Ohio department of alcohol and drug addiction services in accordance with the requirements of section 3793.06 of the Revised Code or has been issued a license from the Ohio department of alcohol and drug addiction services in accordance with the requirements of section 3793.11 of the Revised Code.
- (5) CMS means the "Centers for Medicare and Medicaid" services.
- (6) MACSIS means the multi-agency community services information system.
- (7) ODADAS means the Ohio department of alcohol and drug addiction services as defined in sections 3793.02 and 3793.03 of the Revised Code.
- (8) 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>.
- (9) OMB A-87 means the most current version of the office 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>.
- (10) PRM, part 1 means the most current version of the provider reimbursement manual (PRM)-part 1 as published by CMS. This can be found at the following internet site: <http://www.cms.hhs.gov/manuals/PBM/list.asp>.
- (11) 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.

- (12) UCR means uniform cost report. The form designated as ODADAS-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.
  - (13) UFMS means uniform financial management system. Appendix A to this rule in its entirety, including the UCR.
  - (14) UPI means unique provider identification number. This number, assigned for MACSIS use, represents an ODADAS certified/licensed AOD program and owner (indicated by a single federal tax identification number) operating at a discrete physical location.
- (B) Beginning with SFY 2011 cost reporting, the principles set forth in this rule are applicable to all UCRs filed with ODADAS for the purpose of reporting costs associated with providing AOD services as defined in agency 3793 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 AOD programs must use the UCR to report all costs associated with providing AOD services regardless of anticipated or actual payor source(s). There are three options for completion and filing of UCRs.
- (1) By discrete UPIs.
  - (2) By bundling costs from multiple physical locations and reporting these under a single UPI or
  - (3) At the corporate level, by reporting all service costs associated with multiple physical locations under a single UPI and federal tax identification number combination at the corporate level.
- (D) Any AOD program not receiving funding from an ADAMHS board, an ADAS board or directly from ODADAS may file the following statement in lieu of an actual UCR:

- (1) This statement must be submitted on program letterhead and signed by the program director.

I do hereby certify that my program has not received any funding from an ADAMHS board, an ADAS board or directly from ODADAS in the past SFY and am filing this statement in lieu of an actual UCR.

- (E) All AoD programs must file an actual UCR or the statement in lieu of an actual UCR with ODADAS within one hundred eighty days after the close of a SFY. Any AOD program failing to file an actual UCR or the statement in lieu of an actual UCR with ODADAS, and sending a copy to the local ADAMHS/ADAS board in which the AOD program owner's primary place of business is located, within one hundred eighty days after the close of a SFY may have its ODADAS certification/license revoked for violation of paragraph (I)(2) of rule 3793:2-1-01 of the Administrative Code. ODADAS will follow paragraphs (J) and (K) of rule 3793:2-1-01 of the Administrative Code when proposing revocation of ODADAS certification/licensure.
- (F) When an incomplete or inadequate actual UCR is filed with ODADAS within the prescribed time period, ODADAS will notify the AOD program of the discrepancy(ies) and send a copy of the notification to the local ADAMHS/ADAS board in which the AOD program owner's primary place of business is located. The AOD program has forty-five days from the date of the notification of the discrepancy(ies) to refile and complete and adequate UCR with ODADAS, including sending a copy to the local ADAMHS/ADAS board in which the AOD program owner's primary place of business is located. Failure to refile a complete and adequate UCR may result in ODADAS proposing revocation of the AOD program's ODADAS certification/licensure for violation of paragraph (I)(2) of rule 3793:2-1-01 of the Administrative Code. ODADAS will follow paragraphs (J) and (K) of rule 3793:2-1-01 of the Administrative Code when proposing revocation of ODADAS certification/licensure.
- (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 part 1. 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 AOD service or services.
  - (5) Non-personnel costs - Are those costs necessary for, and allocated to, specific direct services.
  - (6) Administrative overhead costs - Administrative overhead costs are those personnel and non-personnel costs that benefit the agency as 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 agency 3793 of the Administrative Code.
- (J) All AOD programs 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 include or rely upon data contained in the UCR and/or the supporting documentation have been completed, whichever is longer.