

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.