

The Ohio Department of Developmental Disabilities

GUIDE TO PREPARING COST REPORT FOR COUNTY BOARDS OF DEVELOPMENTAL DISABILITIES

to be used starting January 1, 2018

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General Information

System of Entry

County boards will enter all information using the County Boards Cost Reports (CBCR) online application, accessible via the DODD website. To request access to CBCR, please email report-coordinator@list.dodd.ohio.gov for instructions.

Basis of Accounting

Expenditures and revenue must be reported on a cash basis by the council of government from January 1 through December 31.

Council of Government Activity

Council of government (COG) activity that must be included in a county board's cost report includes

- Costs incurred by a COG on behalf of a county board
- Units of service delivery performed by a COG on behalf of a county board
- Revenue received directly by a COG (not coming directly from a county board) on behalf of a county board

This reporting requirement provides structure using the cost report to accumulate all costs associated with an activity to ensure more accurate accounting.

Allowable and Reasonable Costs

In order to be allowable costs, costs must meet the criteria of [2 CFR Ch. II Part 200 Subpart E – Cost Principles](#) (herein referred to as Uniform Guidance) and the [Provider Reimbursement Manual, CMS Publication 15-1](#).

Uniform Guidance

The most significant section of the allowable cost requirement is the “reasonable cost” criteria. [§200.404](#) of the Uniform Guidance below outlines this criteria:

“A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the non-federal entity is predominantly federally-funded. In determining reasonableness of a given cost, consideration must be given to

- a) Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-federal entity or the proper and efficient performance of the Federal award.
- b) The restraints or requirements imposed by such factors as: sound business practices; arm’s-length bargaining; Federal, state, local, tribal, and other laws and regulations; and terms and conditions of the Federal award.
- c) **Market prices for comparable goods or services** for the geographic area.
- d) Whether the individuals concerned **acted with prudence** in the circumstances considering their responsibilities to the non-federal entity, its employees, where applicable its students or membership, the **public at large**, and the **Federal Government**.
- e) Whether the non-federal entity significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the Federal award’s cost.”

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75885, Dec. 19, 2014]

CMS Publication 15-1

The Provider Reimbursement Manual, [CMS Publication 15-1](#) provides additional clarification of reasonable costs. Chapter 21, [Costs Related to Patient Care](#), states the following:

“2100. PRINCIPLE

All payments to providers of services must be based on the reasonable cost of services covered under title XVIII of the Act and related to the care of beneficiaries or, in the case of acute care hospitals, the prospective payment system (PPS). (See Chapter 28 on PPS.) Reasonable cost includes all necessary and proper costs incurred in rendering the services, subject to principles relating to specific items of revenue and cost.

2102. DEFINITIONS

2102.1 Reasonable Costs.—Reasonable costs of any services are determined in accordance with regulations establishing the method or methods to be used, and the items to be included. Reasonable cost takes into account both direct and indirect costs of providers of services, including normal standby costs. The objective is that under the methods of determining costs, the costs for individuals covered by the program are not borne by others not so covered, and the costs for individuals not so covered are not borne by the program.

Costs may vary from one institution to another because of scope of services, level of care, geographical location, and utilization. It is the intent of the program that providers are reimbursed the actual costs of providing high quality care, regardless of how widely they may vary from provider to provider, except where a particular institution's costs are found to be substantially out of line with other institutions in the same area which are similar in size, scope of services, utilization, and other relevant factors. Utilization, for this purpose, refers not to the provider's occupancy rate but rather to the manner in which the institution is used as determined by the characteristics of the patients treated (i.e., its patient mix - age of patients, type of illness, etc.).

Implicit in the intention that actual costs be paid to the extent they are reasonable is the expectation that the provider seeks to minimize its costs and that its actual costs do not exceed what a prudent and cost conscious buyer pays for a given item or service. (See §2103.) If costs are determined to exceed the level that such buyers incur, in the absence of clear evidence that the higher costs were unavoidable, the excess costs are not reimbursable under the program.

In the event that a provider undergoes bankruptcy proceedings, the program makes payment to the provider based on the reasonable or actual cost of services rendered to Medicare beneficiaries and not on the basis of costs adjusted by bankruptcy arrangements.

2102.2 Costs Related to Patient Care.—These include all necessary and proper costs which are appropriate and helpful in developing and maintaining the operation of patient care facilities and activities. Necessary and proper costs related to patient care are usually costs which are common and accepted occurrences in the field of the provider's activity. They include personnel costs, administrative costs, costs of employee pension plans, normal standby costs, and others. Allowability of costs is subject to the regulations prescribing the treatment of specific items under the Medicare program.

2102.3 Costs Not Related to Patient Care.—Costs **not related** to patient care are costs which are not appropriate or necessary and proper in developing and maintaining the operation of patient care facilities and activities. Costs which are not necessary include costs which usually are not common or accepted occurrences in the field of the provider's activity.

Such costs are not allowable in computing reimbursable costs and include, for example

- Cost of meals sold to visitors;
- Cost of drugs sold to other than patients;
- Cost of operation of a gift shop;

- Cost of alcoholic beverages furnished to employees or to others regardless of how or where furnished, such as cost of alcoholic beverages furnished at a provider picnic or furnished as a fringe benefit;
- Costs of gifts or donation;
- Costs of entertainment, including tickets to sporting and other entertainment events;
- Cost of personal use of motor vehicles;
- Costs of fines or penalties resulting from violations of Federal, State, or local laws;
- Costs of educational expense for spouses or other dependents of provider of services, their employees or contractors, if they are not active employees of the provider or contractor.
- Cost of meals served to executives that exceed the cost of meals served to ordinary employees due to the use of separate executive dining facilities (capital and capital-related costs), duplicative or additional food service staff (chef, waiters/waitresses, etc.), upgraded or gourmet menus, etc.; and
- Cost of travel incurred in connection with non-patient care related purposes.”

Title XIX Program Reasonable Costs

Reasonable costs for county boards will be limited to the lower of the county board’s cost or the cost cap ceiling in most cases. The cost cap ceiling is the higher of 112% of a weighted state-wide average or the rule rate as established in Chapter 5123:2-9 of the Ohio Administrative Code (OAC), except for non-medical transportation services. This ceiling is limited to the established rate per the OAC.

Submission and Certification of Income and Expense Report/Due Date

A county board’s cost report must be submitted to DODD via the CBCR system by August 31, 2018 at 11:59 PM. Supporting documentation for each form, including county auditor’s chart of accounts and year-to-date expenditure and revenue reports, should be uploaded into the CBCR system prior to submission. The cost report must be electronically signed by the county superintendent after being thoroughly vetted for accuracy.

Questions

Email report-coordinator@list.dodd.ohio.gov to resolve questions concerning the reporting requirements. You will receive an email response to your inquiry.

Audit and Records Retention Requirements

Cost reports are subject to audit by DODD, the Ohio Department of Medicaid, and the Centers of Medicare and Medicaid Services (CMS) at their discretion. Records and documentation used to prepare the report must be kept on file for a period of six (6) years after final settlement.

Reporting Overview

This reporting methodology and guide has been designed with the following purposes in mind

1. Provide a consistent method to capture, analyze, and publicize annual expenditures and income for each of Ohio's county boards
2. Provide a Medicaid compliant cost-reporting mechanism that will enable DODD to determine Medicaid and non-Medicaid reimbursable cost rates for Medicaid funded services provided by all county boards and their contract agencies

The cost report has been designed to include those programs most common to most county board operations. Some programs and categories of expense specific to a county board may not be represented in the cost report. When this situation occurs, the county board will need to develop supplemental documentation to report these costs and add them to the overall report to meet the requirement to report all cost information.

Email report-coordinator@list.dodd.ohio.gov if county board representatives are uncertain of how best to represent these additional costs and programs.

Allocation of Cost

Direct assignment and statistical allocation are the two methods to be used when completing the cost report. While direct assignment is the preferred method to report costs, not all costs can be directly assigned.

When multiple, but not all, programs share costs, supplemental documentation must be prepared to allocate the costs to the specific programs involved, prior to completing the cost report.

All expenditures reported and allocation methodologies used must follow federal guidance requirements related to reasonable and allowable costs.

Documentation Requirements

Report all revenue received and expenditures made by the county board during calendar year 2017, including appropriate depreciation costs for capital expenditures.

In addition to maintaining all documentation to verify revenues and expenses, keep records that clearly trace or allocate all costs from accounting records to the cost report.

To avoid submitting extensive supplemental documentation, organize accounts in a format that facilitates completion of the cost report.

Maintain all records needed to verify statistical information reported and to document compliance with CMS publication 15-1, [42 CFR 92](#), and other state and federal regulatory requirements.

Maintain records of any third-party payments received for services billed under Medicaid-funded programs and procurement records if necessary.

Maintain Usual and Customary Rate (UCR) schedules to demonstrate charges for Medicaid-funded services.

Report revenue and expenditures related to services provided by, or on behalf of, the county board that were received or paid (e.g., co-payments).

Chart of Accounts Requirements

County boards must implement and use the uniform chart of accounts as described in "Chart of Accounts Detail" in the Appendix.

Expenditures

Expenditures forms are mostly organized by accounts and program categories. This section provides a general overview of programs and accounts applicable to most, but not all, forms. For example, Capital Costs has accounts not used elsewhere in the cost report. These unique accounts are covered in detail in the Capital Costs section.

Expenditures forms include Capital Costs, Indirect Costs, Program Supervision, Building Services, Dietary Costs, Direct Costs, Medicaid Administration, Professional Services, Transportation, Service & Support Administration, and Adult Programs.

In CBCR, Expenditures and Professional services forms should be completed after the Statistics forms. Proper order of entry ensures all costs allocate correctly.

Program Definitions

Children Programs are subcategorized as

A. **Early Intervention**

These services are provided to infants and toddlers who are not enrolled in an approved unit for preschool children. These programs may be jointly funded and/or operated with other agencies.

B. **Preschool**

Refers to a county board operated preschool program for eligible children funded by the Ohio Department of Education. Services may be provided in classroom settings or through home instruction.

C. **School-Age**

Refers to a county board-operated program for eligible school-age children funded by the Ohio Department of Education. Services may be provided in classroom settings or through home instruction.



Costs may be allocated to the appropriate Children's Service Program Center above for educational supports provided to pre-school and school age children who are not placed in county board schools, but who attend school elsewhere. These supports could include consultation to staff, nursing services, behavioral supports and recreational and leisure opportunities. Costs may also be allocated for programs operated by the county board for which the county board is not receiving Ohio Department of Education funding.

Adult Programs are subcategorized as:

D. Facility Based Services

Costs incurred providing services pursuant to OAC 5123:2-9.

- **Adult Day Support by providers certified by the Ohio Department of Developmental Disabilities (5123:2-9-17)**
- **Vocational Habilitation (5123:2-9-14)**
- **Adult Day Support Provided Through Contract with Providers Certified by the Ohio Department of Aging (5123:2-9-17)**

These costs are for services provided to individuals (including the cost of off-site recreation trips, except transportation costs) enrolled in the county board's adult program who were enrolled on a HCBS Waiver administered by DODD and received services funded through Adult Day Support or Vocational Habilitation directly from the county board. **However, all adult program costs (Medicaid and non-Medicaid) must be reported.** Refer to OAC 5123:2-9-14 and 5123:2-9-17 for identification of activities and payment conditions related to these services.

E. Supported Employment - Enclave or Group Employment

Costs incurred providing services related to the following service codes pursuant to OAC 5123:2-9-16.

These costs are for services and training activities provided in regular business, industry, and community settings for two or more workers with developmental disabilities enrolled on waivers. **However, all Medicaid and non-Medicaid costs must be reported.** Refer to OAC 5123:2-9-16 for identification of services, activities, and payment conditions related to this program.

F. Supported Employment - Community Employment or Individual Employment

Costs incurred providing services pursuant to OAC 5123:2-9-15.

These costs are for waiver enrollees to maintain competitive, integrated employment. **However, all Medicaid and non-Medicaid costs must be reported.** Refer to OAC 5123:2-9-15 for identification of services, activities, and payments related to this program.

Medicaid Administration

This program center refers to a reimbursement methodology used to draw-down federal funds from the Centers for Medicare and Medicaid Services (CMS) as reimbursement for activities performed by county boards for the proper and efficient administration of Medicaid functions. [The Guide to Medicaid Administrative Claiming](#) prepared by DODD contains specific instructions related to use of this cost center.

County Board-Operated ICF

Use this program center to report costs associated with services provided in facilities licensed to and operated by the county board directly, or through contract, that are certified and funded as ICFs and for which a Medicaid Provider Agreement has been issued by Ohio Department of Medicaid to the county board.

Community Residential

Use this program center to report

- Costs associated with Supported Living programs
- Room, board and cost-to-live supplements provided to individuals participating in the Individual Options (IO) and Level One Waivers
- All other community residential services not categorized as ICF

Services in this program include but are not limited to

- Room and board
- Environmental accessibility adaptations and/or modifications and supplies
- Adaptive and assistive equipment
- Respite
- Homemaker/personal care
- Other available waiver services (i.e. interpreter services, home delivered meals, remote monitoring and equipment)
- Home Choice Community Transition Services

Refer to OAC 5123:2-9 for full identification of services, activities, and payment conditions related to this program.

Lorain County Board may continue to provide or subcontract to provide homemaker/personal care services for **no more** than the number of individuals it served on July 1, 2005. **Lorain is the only county board permitted to continue to provide homemaker/personal care services.**

Family Support Services

Refer to OAC 5123:2-1-02 for an identification of services and activities and payment conditions related to this program.

This category also includes any like-kind program funded by local money run by the county board. Reporting under this category is based on the **intent of the use of the money** and not on from where the money came. The county board may run a program like Family Support Services and fund it with local dollars. Those costs would be reported in this category.

Service and Support Administration

Service and support administration includes a set of mandated functions to be provided by persons employed by or under subcontract with the county board who hold the appropriate certification in accordance with OAC 5123:2-5-02 *Service and support administration certification standards*. Service and support administration supports individuals in determining and pursuing their goals and maintains the individual as the focus while coordinating services across multiple systems.

OAC 5123:2-1-11, *Service and support administration*, defines the county boards responsibilities to provide service and support administration and the processes by which an individual who receives this service is assigned a service and support administrator who functions as a single point of accountability.

Non-Federal Reimbursable

The Uniform Guidance defines unallowable costs; i.e. items of cost that are not allowable to be reimbursed by the federal government. These costs are referred to as non-federal reimbursable costs.

This cost center includes service and support administration costs that are performed as required by OAC 5123:2-1-11 but are not reimbursable from the federal government.

This cost center also includes costs associated with Medicaid administration functions that are performed and charged to non-reimbursable or partially non-reimbursable activity codes.

For a detailed explanation of service and support administration functions see the Annual Summary of Units of Service – SSA section of this guide.

Account Definitions

Most expenditures forms contain accounts for salaries, benefits, service contracts, other expenses, and COG expenses.

This section provides a general overview of accounts applicable to most, but not all, forms. For example, Indirect Costs has an Unallowable Fees account not used elsewhere in the report. This account is covered in detail in the Indirect Costs section.

Salaries

Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance, including but not necessarily limited to wages and salaries. The costs of such compensation are allowable to the extent that they satisfy the specific requirements of 2 CFR Part 200 Subpart E [§200.430](#).

Benefits

Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to, the costs of leave (vacation, family-related, sick, or military), employee insurance, pensions, and unemployment benefit plans. Except as provided elsewhere in 2 CFR Part 200 Subpart E, the costs of fringe benefits are allowable provided that the benefits are reasonable and are required by law, non-Federal entity-employee agreement, or an established policy of the non-Federal entity. The costs of such benefits are allowable to the extent that they satisfy the specific requirements of 2 CFR Part 200 Subpart E [§200.431](#).

Service Contracts

Contracts entered by the county board to perform functions on behalf of the county board. These costs are allowable only if such costs meet the requirements in accordance with the Uniform Guidance.

Do not include any fees paid, transfers of funds, or payments made to a COG. Costs of performing dietary services performed by a COG are reported on the county board's expenditure form by the COG and appear on the county board's cost report under "COG Expenses". If a county board reports these payments or transfers, then those costs will be double counted. Instead, report these payments or transfers as a reconciling expense on the Reconciliation to the County Auditor form.

Other Expenses

Other miscellaneous and ancillary costs are allowable if such costs meet the requirements in accordance with the Uniform Guidance.

COG Expenses (locked)

These amounts represent the county board's allocation of COG costs. The information is summarized by the COG on the county board's expenditure form and is automatically imported from the COG's cost report into the county board's cost report.

Total Costs (locked)

These amounts represent total costs by program. Total costs may include allocations for general costs and/or unassigned costs that are not immediately apparent to the user. Such calculations will be described in detail in their respective sections.

Statistics

Statistics forms vary in structure, but include Square Footage, Attendance Statistics, Annual Summary of Adult or Children Programs, Annual Summary of Transportation Services, Annual Summary of SSA Units. All forms except Annual Summary of Adult or Children Programs factor into rate calculation, so pay close attention to these forms.

Statistics forms should be completed before Expenditures forms to ensure costs allocate properly.

Square Footage

This form requires statistical information specific to the Adult and Children’s Programs. It is used in cost allocation and reimbursement rate calculation.

County boards must allocate all square footage used by or for the benefit of the program centers listed on the Summary of Service Costs report. Square footage is used to allocate general expenses and unassigned costs on both the Capital Costs and Building Services forms.

Areas shared by more than one type of service should be allocated accordingly. Square footage figures may be calculated from facility blue prints, floor plans or an actual measurement. **Common areas must not be included in the reported square footage.**



Allocation of space is usually based upon the percentage of time a space is used by individuals in a program center. Upload separate documentation detailing the calculations used for any shared allocations.

If the county board leases space, the square footage is included on the form if the lease meets the requirements of a capital lease in accordance with [Financial Accounting Standards Board No. 13, Accounting for Leases](#). Please see FASB 13, Item 7 of the section titled “Criteria for Classifying Leases (Other Than Leveraged Leases)” for the criteria for which a lease would be classified as a capital lease. Essentially, a capital lease transfers substantially all the benefits and risks of ownership to the lessee.

FASB 13 states, “In a lease that transfers substantially all of the benefits and risks of ownership, the economic effect on the parties is similar, in many respects, to that of an installment purchase.” If the lease does not meet the requirements of FASB 13, it is considered an operating lease and is **not** to be included on the Square Footage form. Operating lease costs are to be charged directly to the program that was using the space.

See the Capital Costs> Capital Leases for a further description of lease requirements.



Idle capacity, space rented, etc. should be reported as non-federal reimbursable, in line with Uniform Guidance requirements.

FAQ

How should we determine MAC square footage for cost reporting purposes?

MAC square footage should only include the MAC coordinator and assistant coordinator. The square footage for those employees should be allocated equitably amongst their other job duties via a time study, position description, or another reasonable method.

Should we allocate square footage for our MUI and Investigative Services Unit?

MUI activities are unallowable and the associated square footage should be reported as non-federal reimbursable.

Please clarify idle space. Is more than one year 365 continuous days?

2 CFR Part 200 Subpart E [§200.446](#) outlines the criteria for idle space. Costs associated with idle space are unallowable except when they are necessary to meet fluctuations in workload or the space was necessary when acquired and is now idle due to changes in program requirements, efforts to achieve more economical operations, reorganization, termination, or other causes that could not be reasonably foreseen. However, these costs are only allowable for a reasonable amount of time, ordinarily not to exceed one year depending on the initiative taken to use, lease, or dispose of such facilities. For cost reporting purposes, 365 continuous days would be considered a year. However, facilities should not be idle for 360 days, made active for one day, and then revert to being idle. For the costs to be allowable, the intent of §200.446 must be met (i.e. sufficient effort to use, lease, or dispose).

Areas shared by more than one type of service are supposed to be allocated based on the actual use of space by each program. What is the recommended method for determining actual use of shared space?

Shared space is generally allocated based on the percentage of time the space is used by all individuals that benefit from the space. Other allocation methods may be more reasonable based on the use of the space. All allocation worksheets should be kept as documentation.

During our last audit, the auditor moved some salary and benefit costs to Adult Programs > Unassigned Adult Program Costs. Since there is no place for Unassigned Costs on the Square Footage form, where is the square footage recorded for these staff?

Assuming you are referring to office space for those staff, you would still report the square footage on the Square Footage form as facility based services.

Our county allows the nonprofit to use county-owned buildings. How is the square footage reported?

All space not used by the county board is non-federal reimbursable.

We have sold our buildings and now lease space for operations. Do we report square footage?

Is the lease a capital or operating lease? If it's a capital lease, then the square footage is reportable. If it's an operating lease (more common), the square footage is not reportable.

Examples

During 2016, our entire SSA department was moved into another building. The move occurred at the end of June/beginning of July. For purposes of calculation square footage, should I use the same footage used in 2015 or should I use the new square footage?

Prorate the square footage based on days. For example, if the previous square footage was 10,000 and the new square footage is 20,000, report 15,000 feet for the year $[(10,000 \text{ square feet} \times 50\%) + (20,000 \text{ square feet} \times 50\%)]$. The 50% multiplier assumes that the numbers of days in each building was evenly split, 180 days in the old building and 180 days in the new building. Adjust the multiplier as you see fit, but be sure to document your calculations.

For the last quarter of the year, we leased adult workshop space to two private providers and had no Board services operating from that building. For the first 3 quarters, the Board operated the workshop and leased only half of the workshop space. How do we report the square footage?

If a board privatizes services mid-year, split costs and statistics based on days of attendance. However, space used by other entities (i.e. the private providers) regardless of whether rent is received is non-federal reimbursable.

For example, let's say the space in question has 20,000 square feet. Because the space was fully used by private providers for the last 25% of the year, we know that at least 5,000 feet $(20,000 \text{ square feet} \times 25\%)$ should be reported as non-federal reimbursable. However, we also know that private providers leased half the space for the first 75% of the year. Of the 15,000 feet, an additional 7,500 $(15,000 \text{ square feet} \times 50\%)$ should also be reported as non-federal reimbursable. For the entire year then, 7,500 square feet should be reported under Facility Based Services and 12,500 square feet $(7,500 \text{ square feet} + 5,000 \text{ square feet})$ should be reported under non-federal reimbursable.

In 2016, we closed one of our Adult Centers after the first quarter. The center remained vacated while we converted the center into an office for our SSA's. The SSA's did not move into the building until May 2017. How would I allocate the square footage on my 2016 report? 25% Adult, 75% Admin?

Square footage should be split based on actual use, but if the building was vacant and not used for programmatic purposes then the 75% should be coded to non-federal reimbursable instead of administration.

Checklist

- Did you review square footage for the prior year?
- Did you exclude square footage for space rented by the Board via operating lease?
- Did you exclude square footage for common areas?
- Did you include square footage rented by the Board via capital lease?
- Did you include square footage for only the MAC coordinator and assistant coordinator under Medicaid Administration?
- Does the Board rent or provide space to other entities (regardless if rent payment is received)? If so, did you report the square footage as non-federal reimbursable?
- Does the Board have space that is used for non-DD activities? If so, did you report the square footage as non-federal reimbursable?
- Does the Board have space that has been idle for more than 365 days? If so, did you report the square footage as non-federal reimbursable?
- Did you upload all supporting documentation for square footage?

Attendance Statistics

This page requires statistical information specific to the Adult and Children's Programs. It is used in cost allocation and reimbursement rate calculation. County boards should report attendance statistics for the reporting period January 1 through December 31.

Non-Title XX statistics should include both Medicaid and non-Medicaid statistics, but should exclude all Title XX statistics. Title XX statistics should be reported as Title XX.

Adult Program – Individuals Served by Program

When determining the numbers of individuals by program, count as one, each program attended by the same individual during the reporting period even when the individual attended more than one type of program.

Adult Program – 15 Minute Units

Fifteen minute units should be reported for individuals receiving Supported Employment – Community Employment.

Units of service, for the purposes of this schedule, are to be based on actual delivery time. A unit of service is equivalent to fifteen minutes. Minutes of service provided to a specific eligible individual can be accrued over one calendar day. The number of units is equivalent to the total number of minutes of service provided during the day for a specific individual divided by fifteen plus one additional unit if the remaining number of minutes is eight or greater minutes.

Children's Program

When determining the numbers of individuals by program, count as one, each program attended by the same individual during the reporting period even when the individual attended more than one type of program.

Total Unduplicated Individuals Served by Acuity

Enter the number of individuals served in each program by acuity band. If a person changed acuity bands during the year, the person should only be reflected once. The person should be reflected in the acuity band where the most days were spent. If the number of days is the same, then put them in the most recent acuity band. If a person participated in both Facility-Based and Supported Employment-Enclave, the person would be counted in both programs.

Total Days of Attendance by Acuity

Enter the days of attendance by program by acuity band. If the individual shows up, **regardless of how long the individual is there**, then consider that a day of attendance.

FAQ

How long must an individual attend a program before a day is counted? Does the individual have to receive a service to count as a day?

If the individual shows up at the workshop, regardless of how long the individual is there, then consider that a day of attendance. If the individual is there for the purposes of receiving services, then it should be counted as a day. However, if the individual is only there for a temporary stop before going to another program, it should not count as a day.

An individual receives both Facility-Based day services and Supported Employment on the same day. What statistics do we report?

You should include this person in statistics for both services for the day.

For community employment units, do we round up to 15 minutes or only count if a full 15 minutes of service were provided?

The number of units is equivalent to the total number of minutes provided during a day for a specific individual divided by 15 plus one additional unit if the remainder is 0.5 or greater. Minutes are accumulated by person by day and then calculated into the number of 15-minute units. You do not accumulate individual 15-minute units. For example, if a person receives 8 minutes of community employment in the morning and 8 minutes of community employment in the afternoon, this person received 1 unit (16 minutes for the day / 15 = 1.07) and not 2 units.

Where do we report 15-minute units of day services? For example, we have an individual who

attends the day program for 2 hours. We can only bill 15-minute units for this person.

15-minute units for Facility-Based Services and SE-Enclave are not reported. The days of attendance for cost reporting and the ability to bill a day rate under the waiver are not the same. If an individual shows up to receive a service, no matter how long that individual is there, it counts as a day in the cost report. You may only be able to bill Medicaid for 15-minute units, but that has no bearing on the days of attendance for cost reporting purposes.

Checklist

- Did you report statistics (units of service, individuals served, days of attendance) for all non-Medicaid individuals?



Medicaid match paid to DODD for private providers is a reconciling item. Costs for nonwaiver individuals must also be reported on the Adult Programs form.

- Did you report statistics (individuals served and 15-minute units) for community employment, including non-Medicaid individuals?
- Do the individuals served you reported include Title XX individuals?
- Does the Board contract for adult services? If so, did you include all corresponding statistics?



Costs associated with private provider contracts must be reported on the Adult Programs form.

- Did you use the data warehouse to ensure that you did not bill more than 32 units per day for adult programs?
- Did you use the data warehouse to ensure the acuity bands for adult programs in your local system match the state system (i.e. A and A1)?
- Did you upload all supporting documentation for attendance statistics?

Annual Summary of Units of Service - Adult or Children Programs

This form should be completed by those county boards performing professional services to individuals. However, it is optional except for those counties that bill the waiver for social work or nutrition.

Any *administrative and planning time* related to these services **should not** be included. All units of service are to be reported on a 15-minute basis for the entire reporting period. **The total should include both Medicaid and non-Medicaid units.**

Units of service, for the purposes of this schedule, must be based on actual delivery time. A unit of service is equivalent to 15 minutes. Minutes of service provided to a specific eligible individual can be accrued over one calendar day. The number of units is equivalent to the total number of minutes of service provided during the day for a specific individual divided by 15 plus one additional unit if the remaining number of minutes is eight or greater minutes.

County boards must report units of service delivered to both adults and children. Children units must be separated into the following age groups: Early Intervention, Preschool, and School Age.

Checklist

- Did you upload all supporting documentation for adult/children program units?

Annual Summary of Transportation Services

This form requires statistical and cost information for children and adult programs. Because these numbers are used for transportation rate calculation, it is critical they are accurate.

Transportation records indicating trips to and from the county board programs must be maintained by each county board for each person transported. The county board will need to convert each program's transportation to one way trips for only county board provided transportation and contracted transportation services.

For example, if the county board maintains a bus fleet to transport individuals to services, those services generate a one-way trip and are reported on this form. If the county board contracts with an outside service for transportation services, those services also generate a one-way trip and are reported on this form. However, these costs are not reported under Cost of Bus/Tokens/Cabs.

If the county board paid bus fare, taxi fare, or paid a fee to the individual's family, etc., those costs are reported under Cost of Bus/Tokens/Cabs in the appropriate entry cell. If the county board paid a provider on a per mile basis to transport an individual, those costs are also to be accounted for in the same manner as bus fare and taxi fare. These trips do not generate a one-way trip for statistical reporting purposes.

Transportation units must be maintained by program center and compiled monthly, then summarized annually for reporting purposes. Maintain documentation for auditing purposes. Documentation must adhere to the waiver payment standards contained in [OAC 5123:2-9-06](#).

FAQ

Is there a statewide average for Non-Medical Transportation during settlement?

There is no statewide average calculated for NMT (service codes ATB/FTB/STB). The settlement ceiling is the lower of your actual costs per trip or the rule rate.

The following scenarios provide guidance on whether a transportation unit was delivered.

A person is picked up at his or her residence and is transported to the habilitation center. At the habilitation center, the person changes vehicles and is transported to his or her enclave.

Under this scenario, the transportation counts as **one trip** as well as the reverse when he or she is transported home.

Same scenario as above, except the individual changes from a vehicle that bills by the trip to one that bills by the mile.

This still counts as **one trip** and **no** mileage may be counted or paid.

The person is receiving day services at a facility and goes out on a field trip (e.g., shopping trip to the mall) as part of his or her day services.

The transportation is **not** counted as a trip as it is part of the day's services.

Checklist

- Did you include costs for bus tokens, cabs, and reimbursements for transportation to and from Board programs here and on the Transportation Services form?

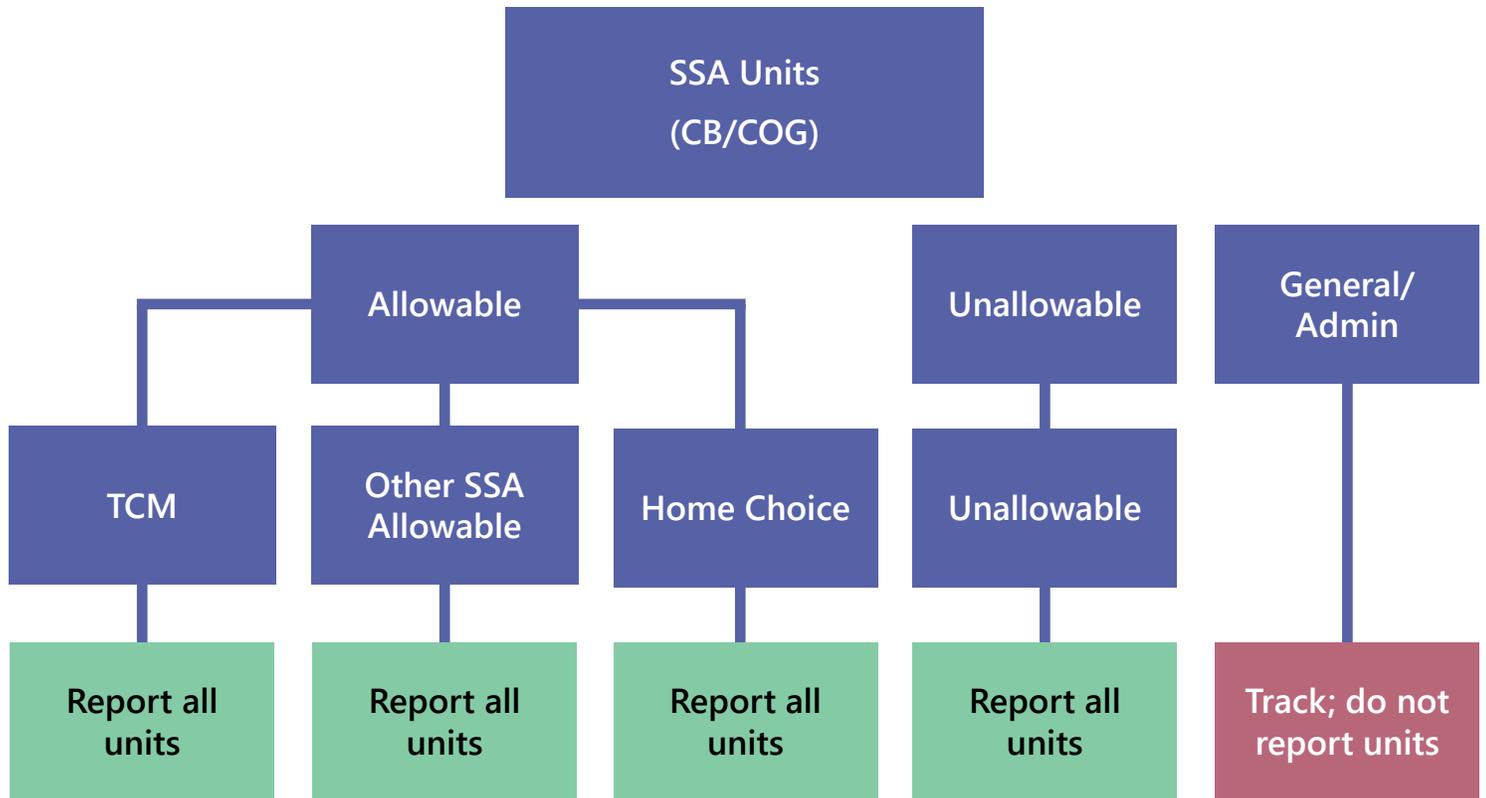


These costs are "backed out" on this form for settlement purposes.

- Did you exclude costs associated with one-way trips?
- Did you exclude field trips from the number of one-way trips?
- Did you exclude trips paid for on a per mile basis from the number of one-way trips?
- Did you use the data warehouse to check for an excessively high number of trips per day?
- Did you review statistics attributed to your county board by your COG, if applicable?
- Did you upload all supporting documentation for one-way trips and bus/tokens/cabs costs?

Annual Summary of Units of Service – Service and Support Administration

Units of service to be reported on this form are composed of Allowable Units (which include the categories of TCM Units, Other SSA Allowable Units and Home Choice Units), and SSA Unallowable Units. These units are generated by the activities of county board employees and staff under contract with the county board that are Certified as Service and Support Administrators (SSAs) per OAC 5123: 2-5-02 (Service and Support Administration Certification Standards). Activities that generate these Allowable and Unallowable units are detailed in the chart that follows. Only activities that generate units (both Allowable and Unallowable), as described in the chart that follows, should be reported on the SSA Units form. County boards must also include any units generated by a COG under contract with the county board on this form.



Allowable Units are units generated by performing any of the activities noted with a check mark in Column A in the chart that follows. Allowable Units are reported on the SSA Units form in the following sub categories

- TCM Units — Allowable Units (but not Transition Coordination Home Choice Units) provided to Individuals who are Medicaid Eligible (unless excluded by the special circumstances of institutionalization discussed in Activity #11 in the chart that follows) and are county board eligible (unless included by the special circumstances of Waiver enrollment discussed in Additional Guidance #15A in the chart that follows).
- Other SSA Allowable Units — Allowable Units provided to Non-Medicaid Eligible Individuals.
- Home Choice Units — Allowable Units provided to an Individual enrolled in the Ohio Home Choice program between the date of Ohio Home Choice program enrollment and the date the Individual moves from the facility to an eligible community setting.

SSA Unallowable Units are units generated by performing activities noted with a check mark in Column B in the chart that follows. Unallowable units are reported on the SSA Units form in the SSA Unallowable Units category.

SSA Activities Not Reported on the SSA Units Form

SSAs perform other activities that do not generate either Allowable Units or Unallowable Units. These are of two types:

1. SSA activities of a general administrative nature that are not performed with or on behalf of a specific Individual do not generate Allowable or Unallowable Units for the purposes of reporting on the SSA Units form. Examples of these unreported activities are general administrative tasks and professional development.
2. Certain SSA activities, even though they are performed on behalf of a specific Individual, do not generate either Allowable or Unallowable Units for the purposes of reporting on the SSA Units form. The two examples of this are the time associated with a SSA writing case note documentation (see Additional Guidance #21A in the attached chart), and travel time associated with an SSA's travel to and from appointments with an Individual, an Individual's guardian or an Individual's significant other (see Additional Guidance #4A and #14C in the chart that follows).

How to Count Units for Allowable and Unallowable Units

For calculation of a unit of service, the initial unit of service on behalf of an Individual must be 15 minutes. Successive units of service are accumulated for all SSAs on behalf of one Individual throughout a calendar day, totaled in minutes and divided by 15 to calculate the units for the day per Individual. For the last unit of the day, if the calculation results in a number equal to or greater than 8 minutes, one additional unit may be claimed.

SSA Costs Reported on the SSA Expenditures Form

Service and Support Administration costs, which are costs associated with both Allowable Units (TCM Units, Other SSA Allowable Units, and Home Choice Units) and Unallowable Units are reported on the SSA Expenditures form. Reported costs can include the salaries and employee benefits of county board employees, the costs of SSA activities provided via service contracts, other expenses, and COG expenses. To the extent that SSA activities are performed via service contract, the service contractor must either be supervised in the chain of command of the SSA department or within the chain of command of another county board department that is in no way part of the chain of command of the provision of direct services to be considered allowable SSA activities.

FAQ

Are we expected to carve out SSA costs associated with non-federal reimbursable activities or will the accurate reporting of the units on the Annual Summary of SSA Units form take care of this? Do we need to maintain time studies?

Accurate reporting of SSA units will allocate the costs between allowable and non-federal reimbursable automatically. SSA's should be documenting all their time to ensure accurate allocation of SSA costs.

How do I calculate the first TCM unit?

The initial unit must be 15 minutes; however, it does not have to be 15 continuous minutes. The minutes may accrue throughout the day. For example, if an individual accrues two 8-minute units then a board may bill one TCM unit.

Is it still necessary for SSA's to document their travel and documentation time?

All units related to travel and documentation should continue to be tracked locally. However, travel and documentation time DO NOT generate units for cost reporting purposes and should not be recorded on the Annual SSA Units form. Please refer to TCM guidance issued by DODD on May 18, 2015 for more details.

If an individual is incarcerated, are units for services performed allowable or unallowable?

If an individual is eligible for board services and is incarcerated, all activities (including activities 1–12) are considered unallowable during the incarcerated period. However, activities 1-12 are allowable the day the individual is incarcerated and the day the individual is released from incarceration.

We perform TCM services for individuals under the age of three who don't have HCBS waivers. Are these activities allowable or unallowable?

TCM activities performed on behalf of non-waiver individuals under the age of three are considered unallowable.

If an individual moves out of state, are units for services performed allowable or unallowable?

If an individual moves out of state, any activity beginning the day after the move is considered unallowable.

How do we report units related to eligibility determination?

It depends, but these units may only be reported as allowable.

- If the SSA performs activities that are allowable SSA units and serves as an eligibility determiner, then time spent on eligibility determinations should be reported as unallowable. See number 20A in the TCM Activity Chart. All personnel costs are reported on the SSA expenditures form.
- If a county board's eligibility determiner does not provide any activities that are allowable SSA units, then no units should be reported on the form. See number 20B in the TCM Activity Chart. All personnel costs are reported on the Indirect Costs form.

Units Reported as Allowable or Unallowable SSA Units on the SSA Units Form and SSA Costs Reported on the SSA Expenditures form

Activity Number	Activities Note that references below to OAC 5160-48-01 are to the Ohio Department of Medicaid’s rule titled “Medicaid Coverage of Targeted Case Management Services Provided to Individuals with Developmental Disabilities”.	(A) Reported as Allowable SSA Units on the SSA Units Form	(B) Reported as Unallowable SSA Units on the SSA Units Form	(C) Costs Related to Both Allowable and Unallowable Units Are Reported on the SSA Expenditures Form	(D) Costs of Non SSA Activity Reported Elsewhere on Cost Report, not on the SSA Expenditures Form
1	“Activities performed to make arrangements to obtain from therapists and appropriately qualified persons the initial and on-going assessments of need for any medical, educational, social, and other services which include employment related.” OAC 5160-48-01 (D)(1)(a)(i)				
1A	Additional Guidance: Activities of SSAs to carry out the requirements of OAC 5123:2-2-05 (Employment First), including the person centered planning process related to community employment, but only when performed by an SSA that is either within the chain of command of the SSA department, or within the chain of command of another county board department that is in no way part of the chain of command of the provision of direct services are Allowable Units reported on the SSA Units form, with related costs reported on the SSA Expenditures form.				
1B	Additional Guidance: Staff or contractors who are both Certified SSAs, and are also licensed, certified or registered health care professionals, such as OTs, PTs, speech therapists, psychologists and individuals registered as delegated psychologists are prohibited from providing any direct service including any therapy service to any Individuals during their employment as SSAs, even as an unallowable activity.				
2	“Eligibility assessment activities that provide the basis for the recommendation of an individual’s need for HCBS waiver services administered by DODD.” OAC 5160-48-01 (D)(1)(a)(ii)				

Activity Number	<p style="text-align: center;">Activities</p> <p style="text-align: center;">Note that references below to OAC 5160-48-01 are to the Ohio Department of Medicaid's rule titled "Medicaid Coverage of Targeted Case Management Services Provided to Individuals with Developmental Disabilities".</p>	(A) Reported as Allowable SSA Units on the SSA Units Form	(B) Reported as Unallowable SSA Units on the SSA Units Form	(C) Costs Related to Both Allowable and Unallowable Units Are Reported on the SSA Expenditures Form	(D) Costs of Non SSA Activity Reported Elsewhere on Cost Report, not on the SSA Expenditures Form
3	Activities related to recommending an individual's initial and ongoing need for services and associated costs for those individuals eligible for HCBS waiver services administered by DODD.				
3A	Additional Guidance: Allowable activities include activities leading to the development and/or review of behavior support strategies per 5123:2-2-06 (Behavioral Support Strategies That Include Restrictive Measures) except with the exclusion of licensed, certified or registered health care professionals as noted in #1B above.				
4	"Activities related to ensuring the active participation of the individual and working with the individual and others to develop goals and identify a course of action to respond to the assessed needs of the individual. These activities result in the development, monitoring, and on-going revision of an individualized service plan (ISP)." OAC 5160-48-01 (D)(1)(b)				
4A	Additional Guidance: Travel time associated with an SSA's travel to and from appointments with an Individual, an Individual's guardian or an Individual's significant other related to activities associated with #4 above are not reported as either Allowable or Unallowable Units but are costs reported on the SSA Expenditures form, like the treatment of administrative tasks and professional development.				
4B	Additional Guidance: However, costs and travel time associated with a SSA providing transportation to an Individual are to be reported as Unallowable Units, but related costs are, nevertheless, reported on the SSA Expenditures form. (Also, see Additional Guidance #14C)				

Activity Number	<p style="text-align: center;">Activities</p> <p style="text-align: center;">Note that references below to OAC 5160-48-01 are to the Ohio Department of Medicaid's rule titled "Medicaid Coverage of Targeted Case Management Services Provided to Individuals with Developmental Disabilities".</p>	(A) Reported as Allowable SSA Units on the SSA Units Form	(B) Reported as Unallowable SSA Units on the SSA Units Form	(C) Costs Related to Both Allowable and Unallowable Units Are Reported on the SSA Expenditures Form	(D) Costs of Non SSA Activity Reported Elsewhere on Cost Report, not on the SSA Expenditures Form
5	<p>"...activities that help link individuals with medical, social, educational providers and/or other programs and services that are capable of providing needed services." OAC 5160-48-01 (D)(1)(c)</p>				
5A	<p>Additional Guidance: The entry of the projection of costs and units for HCBS Waiver and related services into the DODD Cost Projection Tool (CPT) or other intermediary worksheets when performed by the SSA assigned as the primary point of coordination, in the context of assessment and care planning, are Allowable Units reported on the SSA Units form with related costs reported on the SSA Expenditures form.</p> <p>If the SSA is not the primary point of coordination, then Unallowable Units are reported on the SSA Units form. The costs are still reported on the SSA Expenditures form.</p>				
5B	<p>Additional Guidance: However, activities (including CPT entry) completed by staff that are largely clerical or administrative in nature, and do not have ongoing contact with the Individual or the Individual's team are not counted as Allowable or Unallowable Units. If these staff are providing administrative activities related to the provision of Service and Support Administration and are in the SSA chain of command, then their related costs are reported on the SSA Expenditures form. These activities are appropriate for Medicaid Administration Claiming. The MAC cost allocation reporting process will lead to the MAC claimable portion of these costs to be transferred from the SSA Expenditures form to the Medicaid Administration form.</p>				

Activity Number	<p style="text-align: center;">Activities</p> <p style="text-align: center;">Note that references below to OAC 5160-48-01 are to the Ohio Department of Medicaid's rule titled "Medicaid Coverage of Targeted Case Management Services Provided to Individuals with Developmental Disabilities".</p>	(A) Reported as Allowable SSA Units on the SSA Units Form	(B) Reported as Unallowable SSA Units on the SSA Units Form	(C) Costs Related to Both Allowable and Unallowable Units Are Reported on the SSA Expenditures Form	(D) Costs of Non SSA Activity Reported Elsewhere on Cost Report, not on the SSA Expenditures Form
6	<p>"Activities and contacts that are necessary to ensure that the ISP is effectively implemented and adequately addresses the needs of the individual." OAC 5160-48-01 (D)(1)(d)(i)</p>				
6A	<p>Additional Guidance: Activities related to completing Quality Assessment Reviews required by 5123:2-6-07 (General administration and compliance for performance of health-related activities an administration of prescribed medications), sometimes referred to as RNQA, are counted as neither Allowable Units or Unallowable Units, and all costs associated with these Reviews should be reported on the Direct Services form and not the SSA Expenditures form.</p> <p>Note: These activities are appropriate for Medicaid Administration Claiming. The MAC cost allocation reporting process will lead to the MAC claimable portion of these costs to be transferred from the Direct Services form to the Medicaid Administration form.</p>				
7	<p>"Reviewing the individual trends and patterns resulting from reports of investigations of unusual incidents and MUIs and integrating prevention plans into amendments of an ISP." OAC 5160-48-01 (D)(1)(d)(ii)</p>				
7A	<p>Additional Guidance – However, time spent reviewing trends and patterns of MUIs and UIs results in Allowable Units only when the SSA is not a MUI Investigator and the SSA is the primary point of coordination for the Individuals being reviewed.</p>				
8	<p>"Ensuring that services are provided in accordance with the ISP and ISP services are effectively coordinated through communication with service providers." OAC 5160-48-01 (D)(1)(d)(iii)</p>				

Activity Number	<p style="text-align: center;">Activities</p> <p style="text-align: center;">Note that references below to OAC 5160-48-01 are to the Ohio Department of Medicaid's rule titled "Medicaid Coverage of Targeted Case Management Services Provided to Individuals with Developmental Disabilities".</p>	(A) Reported as Allowable SSA Units on the SSA Units Form	(B) Reported as Unallowable SSA Units on the SSA Units Form	(C) Costs Related to Both Allowable and Unallowable Units Are Reported on the SSA Expenditures Form	(D) Costs of Non SSA Activity Reported Elsewhere on Cost Report, not on the SSA Expenditures Form
9	"Activities and contacts that are necessary to ensure that guardians and individuals receive appropriate notification and communication related to unusual incidents and MUIs." OAC 5160-48-01 (D)(1)(d)(iv)				
10	"...activities performed to assist an individual in preparing for a state hearing related to the reduction, termination or denial of a service on an ISP." OAC 5160-48-01 (D)(1)(e)				
11	<p>"Activities performed on behalf of an individual residing in an institution are not billable for Medicaid TCM reimbursement...</p> <p>...except for the last one hundred eighty consecutive days of residence when the activities are related to moving the individual from an institution to a non-institutional community setting." OAC 5160-48-01 (D)(2)(a)</p>				
11A	Additional Guidance: County boards should not submit TCM claims for residents of institutions until the date of discharge and should only submit those claims within the last 180 days of discharge that are related to supporting the individual with transition.				
11B	Additional Guidance: Additionally, Allowable Units provided to an Individual enrolled in the Ohio Home Choice program between the date of Ohio Home Choice program enrollment (typically about two months prior to leaving the institution) and the date the Individual leaves the institution to an eligible community setting cannot be billed to TCM, and are counted Home Choice units on the SSA Units form.				

Activity Number	<p style="text-align: center;">Activities</p> <p style="text-align: center;">Note that references below to OAC 5160-48-01 are to the Ohio Department of Medicaid's rule titled "Medicaid Coverage of Targeted Case Management Services Provided to Individuals with Developmental Disabilities".</p>	(A) Reported as Allowable SSA Units on the SSA Units Form	(B) Reported as Unallowable SSA Units on the SSA Units Form	(C) Costs Related to Both Allowable and Unallowable Units Are Reported on the SSA Expenditures Form	(D) Costs of Non SSA Activity Reported Elsewhere on Cost Report, not on the SSA Expenditures Form
12	<p>"Coverage exclusion: ...Emergency response systems as described in Paragraph (Q) of rule 5123:2-1-11 of the Administrative Code. This does not preclude those activities covered in Paragraph (D)(1) of this rule when responding to an emergency and provided by a certified or registered service and support administrator." OAC 5160-48-01 (D)(2)(b) [Note: This rule cite incorrectly references Paragraph Q which does not exist, but should reference Paragraph G in OAC 5123:2-1-11 (Service and Support Administration)].</p>				
12A	<p>Additional Guidance: An example of Allowable Units would be the time spent with or on behalf of an Individual by a SSA providing "on-call" services via telephone from the SSA's home on weekends or evenings through a county board emergency telephone call referral system. Allowable activities are limited to those activities indicated as Allowable by Column A on this chart, and include activities associated with referrals of Individuals to emergency and non-emergency providers of direct services.</p>				
12B	<p>Additional Guidance: An example of time that would be reported as Unallowable Units would be the provision by a SSA of any direct service including any direct emergency service, examples of which include CPR, first aid, and transport of an Individual to an emergency medical facility.</p>				
13	<p>"Conducting investigations of abuse, neglect, unusual incidents, or major unusual incidents." OAC 5160-48-01 (D)(2)(c) (Note: This is properly a Medicaid Administration Claiming activity.)</p>				

Activity Number	<p style="text-align: center;">Activities</p> <p style="text-align: center;">Note that references below to OAC 5160-48-01 are to the Ohio Department of Medicaid's rule titled "Medicaid Coverage of Targeted Case Management Services Provided to Individuals with Developmental Disabilities".</p>	(A) Reported as Allowable SSA Units on the SSA Units Form	(B) Reported as Unallowable SSA Units on the SSA Units Form	(C) Costs Related to Both Allowable and Unallowable Units Are Reported on the SSA Expenditures Form	(D) Costs of Non SSA Activity Reported Elsewhere on Cost Report, not on the SSA Expenditures Form
14	"The provision of direct services (medical, educational, vocational, transportation, or social services) to which the eligible individual has been referred.... "OAC 5160-48-01 (D)(2)(d)				
14A	Additional Guidance: As stated previously in Additional Guidance #1B above, certified, licensed or registered health care professionals cannot provide any direct service and remain an SSA (ORC 5126.15).				
14B	When case management activities are conducted in a community setting, as long as the primary activity is allowable, it should be coded accordingly and is an allowable TCM service.				
15	"Services provided to individuals who have been determined to not have mental retardation or another developmental disability...." OAC 5160-48-01 (D)(2)(e)				
15A	Additional Guidance: However, individuals who are Medicaid eligible and enrolled in HCBS waivers administered by DODD are eligible to receive TCM, even if determined not eligible for county board services.				
16	"Payment or coverage for establishing budgets for services outside of the scope of individual assessment and care planning." OAC 5160-48-01 (D)(2)(f)				
16A	Additional Guidance: If the "payment or coverage for establishing budgets" activity was performed by the SSA assigned as the primary point of coordination, in the context of assessment and care planning, then the time that the SSA spends on the budgeting activity should be reported as Unallowable Units on the SSA Units form.				

Activity Number	<p style="text-align: center;">Activities</p> <p style="text-align: center;">Note that references below to OAC 5160-48-01 are to the Ohio Department of Medicaid's rule titled "Medicaid Coverage of Targeted Case Management Services Provided to Individuals with Developmental Disabilities".</p>	(A) Reported as Allowable SSA Units on the SSA Units Form	(B) Reported as Unallowable SSA Units on the SSA Units Form	(C) Costs Related to Both Allowable and Unallowable Units Are Reported on the SSA Expenditures Form	(D) Costs of Non SSA Activity Reported Elsewhere on Cost Report, not on the SSA Expenditures Form
17	"Activities related to the development, monitoring or implementation of an individualized education program (IEP)." OAC 5160-48-01 (D)(2)(g)				
17A	Additional Guidance: If the IEP activities were performed by a SSA whose salary and fringe costs are reported on the SSA Expenditures form, then the time that the SSA spends on the IEP activities should be reported as Unallowable Units on the SSA Units form.				
18	"Services provided to groups." OAC 5160-48-01 (D)(2)(h)				
18A	Additional Guidance: Should services be provided simultaneously to a group of Individuals by a SSA whose salary and fringe costs are reported on the SSA Expenditures form, then the time that the SSA spends on the group services should be reported as Unallowable Units on the SSA Units form.				
19	Services provided to groups of individuals. "Habilitation management." OAC 5160-48-01 (D)(2)(i)				
19A	Additional Guidance: Habilitation Management is a direct service. Therefore, it is a prohibited activity like the provision of OT, PT, Speech Therapy or any other direct service.				
20	"Eligibility determinations for CBDD services." OAC 5160-48-01 (D)(2)(j)				

Activity Number	<p style="text-align: center;">Activities</p> <p style="text-align: center;">Note that references below to OAC 5160-48-01 are to the Ohio Department of Medicaid's rule titled "Medicaid Coverage of Targeted Case Management Services Provided to Individuals with Developmental Disabilities".</p>	(A) Reported as Allowable SSA Units on the SSA Units Form	(B) Reported as Unallowable SSA Units on the SSA Units Form	(C) Costs Related to Both Allowable and Unallowable Units Are Reported on the SSA Expenditures Form	(D) Costs of Non SSA Activity Reported Elsewhere on Cost Report, not on the SSA Expenditures Form
20A	Additional Guidance: If a county board's eligibility determiners are SSAs and additionally provide other activities that are Allowable Units, then time spent on eligibility determinations should be reported as Unallowable Units, and costs are reported on the SSA Expenditures form.				
20B	However, if a county board's eligibility determiners do not additionally provide activities that are Allowable SSA Units, then time spent on eligibility determinations should not be reported as either Allowable or Unallowable Units, and costs should not be reported on the SSA Expenditures form.				
21	Service documentation (not in OAC 5160-48-01).				
21A	Additional Guidance: Time associated with an SSA writing or entering case notes that document the SSA's activities and related information gained during the conduct of an episode of service as required by OAC 5160-48-01(F) is considered a general administrative activity and, therefore, is not reported as either Allowable or Unallowable Units. However, the cost of the time spent documenting is an allowable cost and is reported on the SSA Expenditures form as an integral part of the SSA's salary and fringe costs.				

Checklist

- Did you use the chart in the instructions to properly report all allowable and unallowable units?
- Did you exclude general time units?



The cost of general time will be allocated on the Service & Support Administration form based on allowable/unallowable units.

- Have you excluded travel and recording of case notes?



As of June 2015, these activities are not permitted to be billed as TCM.

- Did you review statistics attributed to your county board by your COG, if applicable?
- Did you upload all supporting documentation for SSA units?

Operating Revenues

Enter actual revenue received from January 1 through December 31.

Revenue Received from the County

Tax Levy (excludes capital improvements)

Sections 5705.19(L) and 5705.222, Revised Code allows counties to raise money specifically for county boards by placing a levy that is outside the 10 mill county limitation. The amount reported here should reflect operating levies. Capital levies should be reported in Operating Revenues > Capital Revenues > County Construction Levies.

Non-Business Rollback (10%)

Reimbursement received from the state for the 10 percent property tax reduction given on agricultural and residential parcels. Applies only to tax levies passed or in existence prior to the November 2013 election.

Homestead Rollback

Reimbursement received from the state for the property tax reduction given to senior citizens (age 65 and older) or permanently disabled homeowners that qualify under income requirements.

Owner-Occupied Rollback (2.5%)

Reimbursement received from the state for the additional 2.5 percent property tax reduction given on a homeowner's primary residence. Applies only to tax levies passed or in existence prior to the November 2013 election.

State TPP

Reimbursement received from the state related to the general business tangible personal property tax (TPP).

Interest

Funding received from earnings on county board investments.

State Revenue (mostly received from DODD)**Family Support Services**

Funding received to provide funding to parents and families to assist in maintaining their child in the family home. DODD emails this subsidy amount to county boards at the beginning of each fiscal year.

County Board Subsidy (501)

Funding received for early childhood services and adult services provided under section 5126.05 of the Revised Code, service and support administration provided under section 5126.15 of the Revised Code, or supported living as defined in section 5126.01 of the Revised Code. DODD emails this subsidy amount to county boards at the beginning of each fiscal year.

Residential Facility – Non-Waiver Services

Funding received for room and board, non-waiver services, and expansion of community residential services per the resolution passed when the board agreed to administer former the Residential Facility Waiver. DODD emails this subsidy amount to county boards at the beginning of each fiscal year.

Sermak Waiver Administration

Funding received for waiver administration services provided to individuals identified in the Sermak class action law suit. DODD emails this subsidy amount to county boards at the beginning of each fiscal year.

Waiver Administration Subsidy

Funding received for waiver administration services. DODD emails this subsidy amount to county boards at the beginning of each fiscal year.

Broadview (Cuyahoga and Lorain)

Funding received for residential services for former residents of the Broadview Developmental Center. DODD emails this subsidy amount to county boards at the beginning of each fiscal year.

Tax Equity

Funding for tax-poor counties that must be used on home and community-based Medicaid waivers. DODD emails this subsidy amount to county boards at the beginning of each fiscal year.

Purchase of Service

Funding received for the former POS program. DODD emails this subsidy amount to county boards at the beginning of each fiscal year.

Sermak Room and Board

Funding received for room and board services provided to individuals identified in the Sermak class action law suit. DODD emails this subsidy amount to county boards at the beginning of each fiscal year.

TDD Case Management

Funding received for case management related to the Transitions Developmental Disabilities (TDD) waiver. DODD emails this subsidy amount to county boards at the beginning of each fiscal year.

State-Funded DODD Waiver

Funding received for Home and Community-Based Services (HCBS) waivers completely paid for by the DODD (e.g., Martin, Sermak, XICF, DCTW, etc.). **The match portion of any 100% payment received by the county board should be reported here. The federal portion should be reported in Operating Revenues > Federal Programs Revenue > Medicaid Cluster-CFDA 93.778-HCBS.**

ICF/IID

Funding received for Intermediate Care Facilities when the county board operates an ICF/IID. **The match portion of any 100% payment (including any add-ons) received by the county board should be reported here. The federal portion should be reported in Operating Revenues > Federal Programs > Medicaid Cluster-CFDA 93.778-ICF.**

Ohio Home Care

Funding received for the Ohio Home Care Waiver. **The match portion of any 100% payment received by the county board should be reported here. The federal portion should be reported in Operating Revenues > Federal Programs > Medicaid Cluster-CFDA 93.778-Ohio Home Care.**

Active Treatment for State-Operated Developmental Centers

Funding received from a state-operated developmental center for active treatment provided to individuals residing in a state-operated developmental center.

Department of Education

Preschool and Supervision Units

Funding from the Office of Special Education Programs passed through ODE to provide Early Childhood Special Education unit allocation for preschool teachers and ancillary personnel for preschool aged.

School-Age

Funding received from ODE to help defer cost for the county board activities for eligible school-age children, including classroom settings and itinerant services.

Special Education Transportation

Funding received from ODE to help defer the cost of transporting school-age children.

Federal Programs

Title XIX – Medicaid Cluster – CFDA 93.778 – Targeted Case Management

Medicaid funding for case management services provided to eligible individuals.

Title XIX – Medicaid Cluster – CFDA 93.778 – HCBS

Medicaid funding for home and community-based waiver services. **Only the federal portion should be reported here. If a match portion is received for a state-funded waiver (e.g., Martin, Sermak, XICF, DCTW, Ohio Home Care, etc.), it should be reported in Operating Revenues > Department of DD > State Funded DODD Waiver.**

Title XIX – Medicaid Cluster – CFDA 93.778 – Medicaid Administration - FFP

Medicaid funding for the Medicaid Administrative Claiming program.

Title XIX – Medicaid Cluster – CFDA 93.778 – ICF/IID

Medicaid funding for Intermediate Care Facilities for Individuals with Intellectual Disabilities. **Only the federal portion should be reported here. The match portion of the payment should be reported in Operating Revenues > Department of DD > ICF/IID.**

Title XIX – Medicaid Cluster – CFDA 93.778 – Ohio Home Care

Medicaid funding for the Ohio Home Care waiver. **Only the federal portion should be reported here. The match portion of the payment should be reported in Operating Revenues > Department of DD > Ohio Home Care Waiver.**

Title XX - Social Services Block Grant – CFDA 93.667

Title XX grant funding passed through DODD from the Ohio Department of Medicaid.

Title XXI – SCHIP – CFDA 93.767

Medicaid funding for State Children’s Health Insurance Program services provided to eligible individuals. Only the federal portion should be reported here. The match portion of the payment is a reconciling item since it is a refund of locally-paid funds.

IDEA Part B – CFDA 84.027

Funding from ODE to help ensure that all children with disabilities have available to them a free and appropriate public education (FAPE), ensure the rights of children with disabilities and their parents or guardians are protected, and help educational entities educate and assess the effectiveness of efforts to educate children with disabilities.

IDEA Early Childhood Special Education – CFDA 84.173

Funding received from ODE to assist educational entities with providing special education and related services to preschool-age children with disabilities.

Innovative Programs – Title V – CFDA 84.298

Funding from ODE to support local educational reform efforts that are consistent with the statewide educational reform efforts, implementation of promising reform programs based on scientifically based research and provide sources of innovation and educational improvement.

National School Lunch Program – CFDA 10.555

Funding received from the US Department of Agriculture to provide school lunches to children.

Preschool Disability Grant – CFDA 84.027

Funding received from ODE to assist in providing special education and related services needed to make a free appropriate public education available to all children with disabilities.

Opportunities for Ohioans with Disabilities (OOD)

Funding received from OOD, formerly the Rehabilitation Services Commission, for the provision of services for eligible individuals, including the Bridges to Transition program. **If part of the payment is a return of local match previously provided to OOD, then that portion of the payment would be a reconciling item and would not be reported here. To prevent duplication of costs, any match paid to OOD that is ultimately returned to the county board is also a reconciling item, as the cost of providing the services would already be included in the cost report.**

Help Me Grow – Part C – CFDA 84.181A

Funding passed from the U.S. Department of Education through the Ohio Department of Health for an Ohio Family and Children First initiative that is designed to implement requirements of IDEA, Part C under 34 CFR Part 303 to maintain and implement a statewide, comprehensive, coordinated multidisciplinary interagency system of early intervention services for infants and toddlers, and their families.

Help Me Grow – TANF – CFDA 93.558

Federal money passed from the U.S. Department of Health and Human Services through the Ohio Department of Medicaid earmarked for Temporary Assistance for Needy Families (TANF). These funds follow federal and local requirements as specified by the county Prevention, Retention, and Contingency (PRC) plan and the ODH Help Me Grow Administrative Use of Funds Policy.

Home Choice Transition Coordination

Funding received from the U.S. Centers for Medicare and Medicaid Services (CMS) for case management related to the HOME Choice program.

Home Choice Community Transition Services

Funding received from the U.S. Centers for Medicare and Medicaid Services (CMS) to provide direct assistance with helping HOME Choice participants locate appropriate housing, set up their household, and access the services and goods necessary to live in the community.

Other Revenues

Food Services (all except adult programs)

Receipts from reimbursement for lunches.

Food Services (adult programs)

Receipts from reimbursement for lunches.

Donations

Receipts from local donations from private individuals and businesses.

Family Support Service Fees

Fees for the provision of family resource services.

Transportation Program Income-Adult Services

Receipts from the operation of transportation services such as fares or cost reimbursements to the county board from individuals or their families who received services.

Transportation Program Income-Children Services

Receipts from the operation of transportation services such as fares or cost reimbursements to the county board from individuals or their families who received services.

Active Treatment Fees from private ICF/IID

Funding received directly from private ICF/IID for day programming services. These funds would represent negotiated funding arrangements with private ICF/IID for the provision of day programming to the private ICF/IID residents. The amount reported here should not include any funding received as the operator of an ICF/IID or any funding received from a state-operated developmental center. Those funds should be reported appropriately as Department of DD Revenue or Federal Programs Revenue.

Excess Preschool Cost/Tuition Paid by School Districts

Funding received from a school district for educational services provided to preschool-aged children with disabilities pursuant to Section 3323.14 and 3323.142 of the ORC.

Excess School Age Cost/Tuition Paid by School Districts

Funding received from a school district for educational services provided to school age children with disabilities pursuant to Section 3323.14 and 3323.142 of the ORC.

Refunds

Miscellaneous local receipts.

Capital Revenue

A. County Construction Levies

Sections 5705.19(L) and 5705.222, Revised Code allows counties to raise money specifically for county boards by placing a levy that is outside the 10 mill county limitation. The amount reported here should reflect capital levies. Operating levies should be reported in Operating Revenues > County Revenue > Tax Levy.

B. State Construction Reimbursement

Funding received from DODD to be used for the purchase, renovation, and construction of community adult facilities and early childhood and family centers.

C. Vehicle Purchase Subsidy

Funding received from ODE to assist county boards in purchasing buses for the transportation of individuals.

D. Capital Housing

Funding received from DODD for the development of affordable housing for individuals in a supported living setting.

FAQ

We received cost report settlement payments. Where should we report this revenue?

Operating Revenues > Federal Programs > Title XIX – Medicaid Cluster – CFDA 93.778 – HCBS.

What should we report under Operating Revenues > Department of DD Revenue > State-Funded DODD Waiver?

This revenue is funding received for HCBS waiver services completely paid for by the Department of DD (i.e. Martin, Sermak, XICF, DCTW, etc.) The amount you should report here is the match for a state-funded waiver, i.e. IO, LV1. To find this amount, use the “Voucher Amounts by Contractor (with drill down)” report in the Cost Report Preparation folder of the data warehouse. The report path is the following:

Public Folders > *Standard Reports > Cost Report Preparation > Claims > Voucher Amounts by Contractor (with drill down)

On the prompt page, enter the voucher run date, the service program, and include the state match.

Checklist

- Did you attribute all revenue to the appropriate programs?
- Did you break out payments for state-funded waivers & ICF payments into state and federal revenue?
- Did you use the data warehouse reports to reconcile MBS payments and accurately complete this page?
- Did you review revenues attributed to your county board by your COG, if applicable?
- Did you upload all supporting documentation for operating revenues?

Capital Costs

Use this form to report depreciation charged for all equipment, both fixed and movable, regardless of whether it is owned by the county government or county board.

All equipment having an actual or estimated cost of \$5,000 or more and a useful life of more than one year per the **2013 AHA Chart of Useful Lives** must be set up in an asset ledger and depreciated using a straight-line method of depreciation. Assets with a cost of the lesser of the capitalization level established by the governmental unit or \$5,000 may be expensed in the year of acquisition per [2 CFR Part 200 Subpart E §200.439](#).

Starting in reporting period 2007, all assets purchased and placed into operation must use an acceptable

straight-line method of depreciation calculation and report a full period's (period is defined as yearly, semiannual, quarterly, or monthly) depreciation cost in the period of disposition and no depreciation cost in the period of acquisition. Assets purchased and placed into operation prior to 2007 may continue using the prior depreciation methodology until fully depreciated and disposed. Depreciation costs for assets dedicated for use for all programs must be allocated using the following method: if the assets are shared by two or more programs, but not all programs, supplemental documentation must be prepared using the best available statistic to allocate depreciation costs to the programs involved.

To determine capital costs to be reported on this form and substantiate that determination, each county board must establish and maintain an ongoing record or ledger of asset acquisition and placed in service and depreciation calculation. It is essential the asset records be organized by all applicable program categories listed on the Summary of Service Costs report when used in all or more than one program. Further organization within each program should be by category of asset: Land, Land Improvements, Buildings, Building Fixtures and Improvements, and Major Movable Equipment. The asset record or ledger must be structured to include asset description, asset number corresponding to the tagged asset, purchase date, useful life, historical cost, salvage value, current depreciation amount calculated using the straight-line method and accumulated depreciation amount.

Any equipment or modifications provided to individuals under DODD waivers or the Supported Living program should not be reported here since they are not to be depreciated. Only capital costs associated with the administration of waivers and Supported Living programs and assets remaining the property of the county board or county are to be reported.

Capital housing should be listed as an Asset Inventory and Depreciation expense and should be reported on Capital Costs > Gen Expense All Program > Buildings/Improvements. Housing purchased or renovated using Community Assistance Funds, in accordance with OAC 5123:1 1, should be listed in this manner if the county board is the owner of the property. The county board shall follow the [Provider Reimbursement Manual, CMS Publication 15-1, Chapter 1, Section 100](#) for depreciation calculation requirements.



If the capital property is leased, the county board should refer to Chapter 1, Section, 110, Item B Lease Purchase Agreements – Rental Charges for clarification of how to record the transactions.

Divide assets into the following categories

Land (no entry cells in CBCR)

When land is purchased by the county board, do not include the cost of the land on this form. The cost of land used in the operation of county board programs cannot be depreciated for cost reporting purposes. Consequently, there are cells in which to enter data in the cost report. The purchase of land is an allowable expenditure as specified in [2 CFR Part 200 Subpart E §200.439](#) only when prior federal approval has been obtained.

The cost of the land should be reported on the Reconciliation to County Auditor form as a reconciling item in the expenditure section.

Land Improvements

Depreciation for land improvements is an allowable cost and includes, but is not limited to, all land attachments, paving, fencing, water and sewer lines, and landscaping. Depreciation of land improvements is an allowable expense in accordance with [2 CFR Part 200 Subpart E §200.439](#). However, land improvements that materially increase the value or useful life of the land (\$5,000) are only allowable as a direct cost when prior approval is received from CMS as specified in [2 CFR Part 200 Subpart E §200.439](#).

Building Improvements

Depreciation for all building improvements is an allowable cost and includes all attachments, improvements and replacement to buildings. Such assets are permanent in nature and in a fixed location. Building improvements would include roof replacements or the installation of sprinkler, heating, ventilation, and central air conditioning systems. Generally, if the addition increases the value of the building, it is considered an improvement.

Depreciation of building improvements is an allowable expense in accordance with [2 CFR Part 200 Subpart E §200.439](#) over their appropriate useful life. However, if the building improvements materially increase the value or useful life of the building (\$5,000) it is only allowable as a direct cost when prior approval is received from CMS as specified in [2 CFR Part 200 Subpart E §200.439](#).

Fixtures

Depreciation for fixtures is an allowable cost and includes all assets that are permanent in nature and in a fixed location. These would include major plumbing work and electrical system upgrades. Generally, if it repairs part of an asset already in the building or an attachment thereto, it is a fixture. Depreciation of fixtures is an allowable expense in accordance with [2 CFR Part 200 Subpart E §200.436](#).

Expenditures made for fixtures are allowable, as specified in [2 CFR Part 200 Subpart E §200.439](#). However, if the fixture materially increases the value or useful life of the asset (\$5,000) it is only allowable as a direct cost when prior approval is received from CMS as specified in [2 CFR Part 200 Subpart E §200.439](#).

Movable Equipment

Depreciation for movable equipment is an allowable cost and includes any movable assets, such as office equipment, medical equipment, furniture, maintenance equipment, and dietary equipment. It is defined as an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals the lesser of (a) the capitalization level established by the governmental unit for financial statement purposes, or (b) \$5,000 or more as established in [2 CFR Part 200 Subpart E §200.439](#).

Items of equipment with an acquisition cost of less than \$5,000 are considered supplies and are chargeable as direct costs without pre-approval by CMS as stipulated in [2 CFR Part 200 Subpart E §200.439](#).

Capital Leases

Rented buildings and equipment that are capitalized must be reported on this form and assigned or allocated on the same basis as depreciation for assets owned by the county board. These assets are required to be treated as capital leases in accordance with [Statement of Financial Accounting Standards No. 13, Accounting for Leases](#).

FASB 13 states "In a lease that transfers substantially all of the benefits and risks of ownership, the economic effect on the parties is similar, in many respects, to that of an installment purchase." Please see Item 7, '*Criteria for Classifying Leases (Other Than Leveraged Leases)*', for criteria for which a lease would be classified as a capital lease. If the leased property is something other than real property (i.e., equipment), the following questions must be asked to determine the criteria to be applied

- Does the lease transfer ownership by the end of the lease term?
- Does the lease contain a bargain purchase price with the lease terms?
- Is the lease term 75 percent or more of the property's estimated remaining economic life?
- Is the present value of the minimum lease payments 90 percent or more of the property's fair market value?

If any of the above criteria is met, the lease is considered a capital lease. Otherwise, it is considered an operating lease.

If the property being leased is real property, the following criteria must be applied

- Does the lease transfer ownership by the end of the lease term?
- Does the lease contain a bargain purchase price with the lease terms?

If neither of the above two criteria are met and if the lease includes both building and land, the county board must determine if the land portion of the lease is material. If the fair value of the land is less than 25 percent of the total fair value of the property at the inception of the lease, the land is considered immaterial. Consequently, the county board should consider the lease to be a single unit when applying the below criteria. If the fair value of the land is 25 percent or greater of the total fair value of the property at the inception of the lease, the land is considered material and the county board must consider the land portion and building portion of the lease as separate leases for the purposes of applying the below criteria

- Is the lease term 75 percent or more of the property's estimated remaining economic life?
- Is the present value of the minimum lease payments 90% or more of the property's fair value?

If these criteria are met, the lease is considered a capital lease. Otherwise, it is considered an operating lease.

Interest costs related to capital leases are allowable to the extent they meet the criteria [2 CFR Part 200 Subpart E §200.449](#).

Other Expenses

Other miscellaneous and ancillary costs are allowable if such costs meet the requirements in accordance with 2 CFR Part 200 Subpart E. Any expenditure charged to "Other" must

be supported by a detailed transaction listing that is uploaded into CBCR as supporting documentation.

Other Categories

COG Expenses (locked)

These amounts represent the county board's allocation of COG costs. The information is summarized by the COG on the county board's expenditure form and is automatically imported from the COG's cost report into the county board's cost report.

Total Unassigned Costs (locked)

These amounts total unassigned costs charged to both children and adult programs, plus any allocations of general expenses.

Unassigned costs for children programs are costs that benefit more than one children program. They are allocated proportionately across the program areas of early intervention, preschool, and school-age based on square feet reported on the Square Footage form.

Unassigned costs for adult programs are costs that benefit more than one adult program. They are allocated proportionately across the program areas facility-based services, Supported Employment – Enclave, and Supported Employment – Community Employment based on square feet reported on the Square Footage form.

General expenses are allocated proportionally per square feet reported on the Square Footage form. These are costs that benefit more than one cost center and must be equitability allocated across the appropriate categories.

Total Capital Costs (locked)

These amounts represent the total direct charged costs plus any allocated portion of costs. Allocated costs include those for SSA, general expenses, MAC, and unassigned costs. These methodologies meet the definition of allocable costs contained in [2 CFR Part 200 Subpart E §200.405](#).

SSA costs are allocated proportionally across the SSA and Non-Federal Reimbursable cost centers based on the percentage of allowable and unallowable units reported on the Annual Summary of Services – SSA form.

General expenses are allocated proportionally based on the percentage of square feet for a given program reported on the Square Footage form. They are allocated to all programs listed under Other Programs as well as unassigned children and adult programs.

MAC costs are allocated across the Medicaid administration and non-federal reimbursable cost centers based on the proportion of allowable and unallowable MAC salaries and benefits as reported on the Medicaid Administration form. It is necessary that total capital costs include a MAC allocation, however, not all the MAC allocation consists of allowable MAC activities.

Unassigned costs are allocated across children and adult programs proportionally based on the percentage of square feet by program reported on the Square Footage form.

FAQ

According to our county commissioners, we do not have a capitalization policy. What threshold do we use to depreciate assets?

If the county does not have a capitalization policy for the purposes of financial statements, then the threshold is \$5,000. However, the board should have documentation showing the county does not have a capitalization level for the financial statement purposes.

We recently sold one of our buildings. How do we report the sale on our cost report?

Chapter 1, Section 130, of CMS Publication 15-1, the Provider Reimbursement Manual, states that no gain or loss is recognized on sales of assets after Dec. 1, 1997. Consequently, no gain or loss on sale should be reported by boards as adjustments to allowable costs on the Capital Costs form. Instead, sale proceeds should be reported as a reconciling item on the cost report.

We used a state grant for a building improvement on a building we recently sold. Do we have to repay any or all the grant?

A partial payback is possible, depending on when the grant money was issued. Email report-coordinator@list.dodd.ohio.gov with the building address and DODD will determine if a payback is necessary.

Examples

We installed a security system at a cost of \$50,000. Of these costs, \$45,000 was expensed in 2016 and \$5,000 in 2017. What year should depreciation start?

Depreciation cannot be taken until one month after the asset was placed into use. So, if the security system was placed into use in 2016 then you could begin taking depreciation in 2017. If the depreciation was placed into use in 2017, then you would have to wait until 2018 before you can begin to take depreciation.

The County Board owned a house and it was on the depreciation schedule in 2016. In 2017, we deeded it to the housing corporation as its use changed from adult services to a residential home. Should I not depreciate it anymore and take it off the schedule?

It should be removed from the schedule. Since it's no longer used for adult services and the board doesn't technically own it, there is no additional depreciation to take.

We sold some vehicles online. They were sold in November 2017 and the County Commission as the title holder of all our vehicles invoiced the successful vendor in December 2017. Sale proceeds were deposited into our account in January 2018. Do we report the gain on sale on our 2017 or 2018 cost report?

Because costs are reported on a cash basis, the gain should be reported as a reconciling item in the 2018 report.

We did some renovation to the on-grounds ICF that was placed into service in 2016. However,

effective January 1, 2017, the ICF privatized and now rents the facility from the County Board. Do I depreciate it in 2016 and stop in 2017?

Space not used by the county board is non-federal reimbursable. You can still depreciate in 2017; however, those costs should be charged to non-federal reimbursable.

We privatized our workshop on May 1. We retain ownership of the building used for day services and vehicles used for NMT services, all leased to the provider. Can I claim the full year of asset depreciation as an expense against those two programs or should I take 1/3 of the year against the programs and 2/3 as NFR?

You should split the depreciation costs based on days/trips. If services were provided for 1/3 of the year (122 days), then you can charge that amount to the relevant programs. The rest of the costs should be reported as non-federal reimbursable.

We are selling our Transportation facility and for the sale to proceed we are required to pay for remediation of the soil and groundwater at the site. How should we report these expenses?

These expenses seem like land improvements and should be charged to Capital Costs > Land Improvements. If it's for land not used by the county board, then it should be charged to non-federal reimbursable. If the land improvements do not have a useful life, then they cannot be depreciated.

Indirect Costs

Indirect costs are calculated by allocating county board costs to all programs based on accumulated costs. Accumulated costs are used to allocate general expenses and unassigned costs that appear in the indirect costs totals. The basis for the accumulated costs is the sum of all the other forms for the appropriate cost center. For example, accumulated costs for Community Residential include the total costs for that cost center reported on forms for Capital Costs, Building Services, Dietary Costs, Direct Services, Medicaid Administration, Professional Services, Service and Support Administration, and Adult Programs. **To properly calculate accumulated costs, the Indirect Costs form should be completed last, after Program Supervision.**

Costs reported here should be limited to general management costs for the entire county board. In addition, indirect costs for general county services that are allowable general costs of government as defined in [2 CFR Part 200 Subpart E §200.444](#) **that are actually paid by the county board** should be recorded on this form to be allocated across all cost categories. If those general county services costs are not paid by the county board, the costs must not be included on this form. **See description of "Unallowable Fees" below for additional information on fees paid to the county auditor and treasurer and other non-federal reimbursable costs.**

Account Notes

Salaries

These costs are for personnel that perform duties that cannot be directly assignable to a specific program by the nature of the duty and responsibility.

Other Expenses

Only costs that are not directly attributable to any other cost center may be reported here. Examples of Other Expenses include

- Miscellaneous office supplies
- Miscellaneous hardware supplies
- Internet service
- Postage
- Fax and copier supplies
- Custodial supplies
- Trash disposal costs
- Miscellaneous office equipment
- Miscellaneous office equipment repair costs
- Refreshments for meetings, conferences, etc. (in accordance with [2 CFR Part 200 Subpart E §200.437](#))
- Conference registration costs
- Miscellaneous lodging and travel costs not directly chargeable to a specific program
- Land-line telephone service costs
- Mobile phone costs not directly chargeable to a specific program
- Membership dues
- Miscellaneous software costs
- Employee recognition costs

Unallowable Fees

The 1.25 percent DODD Administration and Oversight Fees that are paid to the DODD as required by [ORC 5123.0412](#) must be reported as non-federal reimbursable.

The below fees must also be reported as non-federal reimbursable because they more closely relate to the operations of the county board at the county level.

Auditor and Treasurer fees associated with the collection of **levy money** is non-federal

reimbursable because the fees support levy activities.

Auditor and Treasurer fees for the collection of **property taxes** is non-federal reimbursable because those fees are associated with the property tax function as stipulated in [CMS Publication 15-1, Section 2156.1](#).

Unallowable general costs of government as specified in [2 CFR Part 200 Subpart E §200.444](#).

Contingency fees paid to a consultant (such as a percentage of what is collected from the federal government). These fees are unallowable in accordance with [2 CFR Part 200 Subpart E §200.459](#).

Total Indirect Costs (locked)

These amounts represent the total direct costs plus any allocated portion of costs. Allocated costs include those for general expenses and unassigned costs. These methodologies meet the definition of allocable costs contained in [2 CFR Part 200 Subpart E §200.405](#).

On this form, the general expenses total includes calculated shares of administrative costs for capital costs and building services, in addition to direct general costs. These costs are allocated proportionally based on accumulated costs to all programs listed under Other Programs as well as unassigned children and adult programs.

Unassigned costs are allocated across children and adult program cost centers proportionally based on the percentage of accumulated costs.

FAQ

Are dues paid to various organizations non-federal reimbursable since all of them do some level of lobbying?

It depends on the extent to which the organization substantially engages in lobbying activities. 2 CFR Part 200 Subpart E §200.454 states that all costs associated with organizations whose primary purpose is lobbying are unallowable. Ohio Association of County Boards of Developmental Disabilities (OACB) dues are considered allowable.

Checklist

- Did you properly classify all non-federal reimbursable costs, as defined in 2 CFR Part 200 Subpart E (i.e. PR/advertising, DODD admin. fees, county auditor/treasurer fees, staff retirement/holiday gifts, contingent billing fees, etc.)?
- Did you report all unallowable fees?
- Did you review expenses attributed to your county board by your COG, if applicable?
- Did you upload all supporting documentation for indirect costs?

Program Supervision

Program Supervision is defined as program support and general services required to maintain and facilitate direct service programs. Only costs associated **above the first level of supervision** should be reported on this form. **This form should be completed after the Professional Services and Expenditures forms have been completed, but before Indirect Costs, to properly calculate accumulated costs.**

Accumulated costs are used to allocate general expenses and unassigned costs that appear in the program supervision totals. The basis for the accumulated costs is the sum of all the other forms for the appropriate cost center. For example, accumulated costs for Community Residential include the total costs for that cost center reported on forms for Capital Costs, Building Services, Dietary Costs, Direct Services, Medicaid Administration, Professional Services, Service and Support Administration, and Adult Programs.



The accumulated costs total for transportation is the total of direct costs plus capital costs and building services costs minus the total for non-federal reimbursable reported on the Transportation Services form. This methodology ensures that the transportation cost center receives its appropriate share of allocated program supervision costs.

Account Notes

Salaries

If an employee performs program supervision of direct service staff above the first level of supervision, those costs must be reported on this form. The first level of supervision is considered direct services.

If an employee performs program supervision and provides direct services, their time must be allocated between this form and the appropriate direct service based on time sheets or time studies to substantiate the percentage of time devoted to each area.

Report the cost of salaries, benefits, and associated costs of support staff whose duties are directly dedicated to program supervision on this form.

Other Expenses

Only costs that are not directly attributable to any other cost center may be reported here. Examples of Other Expenses include

- Miscellaneous office supplies
- Miscellaneous hardware supplies
- Postage

- Fax and copier supplies
- Miscellaneous office equipment repair costs
- Conference registration costs
- Miscellaneous lodging and travel costs not directly chargeable to a specific program

Total Program Supervision (locked)

These amounts represent the total direct costs plus any allocated portion of costs. Allocated costs include those for SSA, general expenses, and unassigned costs. These methodologies meet the definition of allocable costs contained in [2 CFR Part 200 Subpart E §200.405](#).

SSA costs are allocated proportionally across the SSA and Non-Federal Reimbursable cost centers based on the percentage of allowable and unallowable units reported on the Annual Summary of Services – SSA form.

On this form, the general expenses total is the sum of the totals for program supervision on the Capital Costs and Building Services forms. These costs are allocated proportionally based on accumulated costs to all programs listed under Other Programs as well as unassigned children and adult programs.

Unassigned costs are allocated across children and adult program cost centers proportionally based on the percentage of accumulated costs.

FAQ

The county pays another county for a shared Adult Service Director. Should it be Program Supervision > Adult Program > Service Contracts?

If counties are sharing administrative positions, each county should report their net cost on the appropriate worksheet. For example, if County X is paying County Y for a portion of a shared superintendent, County X would report its expenditure on the Indirect Costs form. County Y would report its net expenditure (total cost less all applicable payments) on Indirect Costs. County Y would also have to make an expense entry on the reconciliation page in the amount of County X's contribution.

Checklist

- Did you only report costs related to staff and associated support staff that are above the first level of supervision?
- Did you review expenses attributed to your county board by your COG, if applicable?
- Did you upload all supporting documentation for program supervision?

Building Services Costs

This form should be used to report all building service costs such as housekeeping, maintenance and non-capitalized repairs, and utilities.

Shared Buildings

If a building houses multiple programs or it houses other direct or indirect service areas, allocate building service costs to the various areas based on square footage used by each program.

Shared Areas

If an area within any building is shared by more than one program, that area and the building service costs associated with it must be allocated based on the ratio of identified square footage assigned exclusively to the programs involved or by actual time the area is used by each program.

Separate Buildings

If a county board operates more than one building, a separate document like this form should be completed for each building. The supplemental documents should be combined and summarized on this form.

Account Notes

Other Expenses

Only costs that are not directly attributable to any other cost center may be reported here. Examples of Other Expenses include

- Miscellaneous office supplies
- Miscellaneous hardware supplies
- Internet service
- Miscellaneous building repair costs
- Land-line telephone service costs
- Mobile phone costs not directly chargeable to a specific program
- Utility costs
- Grounds maintenance costs
- Trash disposal

Total Building Service Costs (locked)

These amounts represent the total direct costs plus any allocated portion of costs. Allocated costs include those for SSA, general expenses, MAC, and unassigned costs. These methodologies meet the definition of allocable costs contained in [2 CFR Part 200 Subpart E](#).

[§200.405.](#)

SSA costs are allocated proportionally across the SSA and Non-Federal Reimbursable cost centers based on the percentage of allowable and unallowable units reported on the Annual Summary of Services – SSA form.

General expenses are allocated proportionally based on the percentage of square feet for a given program reported on the Square Footage form. They are allocated to all programs listed under Other Programs as well as unassigned children and adult programs.

MAC costs are allocated across the Medicaid administration and non-federal reimbursable cost centers based on the proportion of allowable and unallowable MAC salaries and benefits as reported on the Medicaid Administration form.

Unassigned costs are allocated across children and adult programs proportionally based on the percentage of square feet by program reported on the Square Footage form.

FAQ

We have sold our buildings and now lease space for operations. Where do we charge building services costs if we have no corresponding building services square footage to report?

Operating leases are charged directly to programs. By association, so are building services costs for those programs. If you enter building services costs in CBCR without square footage, those costs will not allocate on a1 and rates will not calculate.

Example

We privatized July 1. We have leased our adult center to our nonprofit but we are continuing to pay the cost of utilities for that space. Since the commencement of the lease we pay all the utilities and the nonprofit reimburses us for 20% of the cost. This 20% is deposited as a revenue to the Board. Do I need to prorate utilities for the year? Do I just leave the 20% we get from the workshop as a revenue?

Bills from January through June should be charged to Building Services > Facility Based Services while bills from July through December should be charged to Building Services > Non-Federal Reimbursable because costs related to space used by other entities is not reimbursable.

The 20% reimbursement received for utilities should be offset against the utility expenses in a1 adult > Less Revenue > Building Services and included as revenue on the Operating Revenues form.

Checklist

- Did you review expenses attributed to your county board by your COG, if applicable?
- Did you upload all supporting documentation for building services?

Dietary Services

This form is used to report food service costs. There may be different types of food service operations within the county board varying from simple vending machine areas to full service cafeteria operations that serve clients, staff, or the public.

If the food service operation used by county board enrollees is operated by a non-profit that contracts with the county board, the related food service costs should not be included in the county board's cost report.

Account Notes

Other Expenses

Only costs that are not directly attributable to any other cost center may be reported here. Examples of Other Expenses include

- Cafeteria commodities
- Operation license
- Miscellaneous hardware supplies
- Miscellaneous office supplies
- Miscellaneous equipment less than \$5,000
- Repairs to equipment

Number of Meals Served

The number of meals served by the county board. This information is used to allocate general expenses and distribute unassigned costs to children and adult programs.

Total Dietary Services Costs (locked)

These amounts represent the total direct costs plus any allocated portion of costs. Allocated costs include those for general expenses and unassigned costs. These methodologies meet the definition of allocable costs contained in [2 CFR Part 200 Subpart E §200.405](#).

On this form, the general expenses total includes calculated shares of administrative costs for capital costs and building services, in addition to direct general costs. These costs are allocated proportionally based on the number of meals served by program to children's programs, adult programs, County Board Operated ICF, and Family Support Services.

Unassigned costs are allocated across children and adult programs proportionally based on the number of meals served by program.

Checklist

- Is the food service operation run by a nonprofit that contracts with the Board? If so, did you exclude the related food service costs?
- Did you review expenses attributed to your county board by your COG, if applicable?
- Did you upload all supporting documentation for dietary services, including number of meals

served?

Direct Services

This form is to be used to report all costs directly associated with personnel who work directly with individuals (other than adult programs reported on the Adult Program form) to supervise, assist, and develop their educational, work, and habilitation skills. Only costs associated with personnel who work directly with the individuals should be reported on this form.

Account Notes

Salaries

Any time spent by supervisory personnel (whether first level or above) performing **direct service activities** would be considered direct service time for reporting purposes and should be included on this form.

Any time spent by **first level supervisors** performing supervisory activities would be considered direct service activities for reporting purposes and should be included on this form. However, any time spent by supervisors performing supervisory activities **above the first level supervision** is considered program supervision and should be included on the Program Supervision form.

Most direct service salary and employee benefit costs should be directly assigned to specific programs. If, in rare instances, direct service salaries and benefits are paid to staff who work in more than one program, the employees involved **must keep time sheets** to document their actual hours worked in each program.

When employees do share their time between programs, supplemental documentation should be prepared to allocate direct service salary and benefit costs between the programs based on the ratio of hours worked in each program.

If an employee performs both direct service and administrative duties within the same program, the employee's time sheets should be used to allocate the employee's salary and benefit costs between the cost categories using supplemental documentation.

Other Expenses

Only costs that are not directly attributable to any other cost center may be reported here. Examples of Other Expenses include

- Miscellaneous office supplies
- Miscellaneous hardware supplies
- Advertising costs
- Internet service
- Postage
- Fax and copier supplies

- Custodial supplies
- Miscellaneous office equipment costs
- Miscellaneous office equipment repair costs
- Conference registration costs
- Miscellaneous lodging and travel costs
- Land-line telephone service costs
- Mobile phone costs
- Membership dues
- Miscellaneous software costs

Total Direct Services Costs (locked)

These amounts represent the total direct costs plus any allocated portion of costs. Allocated costs include those for unassigned costs to children’s programs. This methodology meets the definition of allocable costs contained in [2 CFR Part 200 Subpart E §200.405](#).

Unassigned costs are allocated across children’s programs proportionally based on the number of individual served by program on the Attendance Statistics form.

FAQ

Where do Major Unusual Incidents (MUI) expenses go if the county does not participate in Medicaid Administrative Claiming (MAC)?

If the board does not participate in MAC then MUI expenses are reported under Direct Services > Non-Federal Reimbursable.

What is the right code for reimbursement for housing renovations through capital dollars?

If the board is the owner of the property, the property would be depreciated over a 15-year period (which coincides with the community capital assistance program rules). If the property is not owned by the board, the net expense to the board (i.e. the board’s actual expenses) would be reported under Direct Services > Community Residential. However, if the board is just a pass-through entity (i.e. just forwarding the money received from DODD to the nonprofit), then the pass-through total is a reconciling item.



These costs should be reported on the Program Supervision form.

Where do we report expenses related to self-determination for individuals in adult programs?

It depends on what service is being provided. If you are referring to 'training in self-determination' that is part of adult day support, then those costs are reported under Adult Programs > Facility-Based Services. If you are referring to services provided in the community in lieu of adult services (i.e. community integration), those costs are reported on Direct Services > Community Residential.

Example

We have expenditures for a Special Olympics Coordinator, Special Olympics coaches, bowling costs at the local bowling alley for the Special Olympics bowling team, and uniforms for Special Olympics basketball. Would those be considered Direct Services or Adult Programs?

Report the expenses under Direct Services > Community Residential so they don't distort your adult services rates.

Checklist

- Did you exclude costs associated with direct services that are above the first level of supervision?
- Did you report any costs related to Major Unusual Incidents (MUI) activities as non-federal reimbursable?
- Did you review expenses attributed to your county board by your COG, if applicable?
- Did you upload all supporting documentation for direct services?

Medicaid Administration

This form is used to report costs of activities performed for the "proper and efficient administration" of Medicaid. **Complete this form only if the county board participates in the Medicaid Administrative Claiming (MAC) program.**

The best strategy for properly classifying staff that participate in MAC is to code them to the proper place in the cost report as if MAC did not exist. Before the county board receives the Random Moment Time Study (RMTS) report, it should enter those costs into the cost report based on this coding. Once the county board receives the RMTS report, it should subtract the salary and benefits, by person, from the appropriate forms. Then, the county board should enter cost information into this form exactly as listed on the RMTS report.

Account Notes

Salaries

Report the cost of claimable and non-claimable salaries and benefits according to the RMTS report.

FAQ

We received an invoice for MAC as part of the settlement process. Does this mean some of our MAC claims were incorrect?

The invoice does not mean the MAC claims were incorrect. MAC assumes a 10% indirect cost rate, so owing money means your indirect cost rate was less than 10%.

Checklist

- Do the amounts you report agree to the Individual MAC Costs by Code report?
- Did you review expenses attributed to your county board by your COG, if applicable?
- Did you upload all supporting documentation for Medicaid Administration?

Professional Services

The Professional Services forms are used to report costs associated with the delivery of services by licensed or specialized professional staff, including physicians, nurses, speech therapists and audiologists, psychologists, occupational therapists, physical therapists, clinical social workers and counselors, and nutritionists.

Report the cost of salaries, benefits, and associated costs of clerical and other support staff whose duties are directly dedicated to professional services on these forms.

Account Notes

Other Expenses

Only costs that are not directly attributable to any other cost center may be reported here. Examples of Other Expenses include

- Miscellaneous office supplies
- Miscellaneous hardware supplies
- Medical supplies
- Advertising costs
- Internet service
- Postage
- Fax and copier supplies
- Custodial supplies
- Miscellaneous office equipment costs
- Miscellaneous office equipment repair costs

- Conference registration costs
- Miscellaneous lodging and travel costs
- Land-line telephone service costs
- Mobile phone costs
- Membership dues
- Miscellaneous software costs

Number of Individuals Served/Units of Service

Enter the number of individuals served or units of service delivered. These statistics are used to allocate general costs to children programs, adult programs, County Board Operated ICF, Community Residential, and Family Support Services.

Total Professional Services Costs (locked)

These amounts represent the total direct costs plus any allocated portion of costs. Allocated costs include those for general expenses and for unassigned costs to children and adult programs. This methodology meets the definition of allocable costs contained in [2 CFR Part 200 Subpart E §200.405](#).

On these forms, the general expenses totals include calculated shares of administrative costs for capital costs and building services, in addition to direct general costs. These costs are allocated proportionally to children programs, adult programs, County Board Operated ICF, Community Residential, and Family Support Service based on reported statistics for the number of individuals served or units of service delivered.



Reporting square footage for professional services on the Square Footage form will allocate capital and building services costs on the Professional Services forms. To allocate those costs, the county board must report statistics in Number of Individuals Served/Units of Service.

Unassigned costs are allocated across children and adult programs proportionally based on reported statistics for the number of individuals served or units of service delivered.

Checklist

- Did you review expenses attributed to your county board by your COG, if applicable?
- Did you upload all supporting documentation for [physician services/nursing services/speech-audiology/psychological services/occupational therapy/physical therapy/social work-counseling/nutritional services], including number of individuals served?

Transportation Services

This form is used to report all costs associated with the transportation of individuals to county board programs. Of the county boards that provide transportation services, most operate a centralized transportation service for all programs. Subsequently, most costs will not be directly assigned to a specific program.

All costs associated with transporting individuals, including contracted transportation services, must be reported on this form. Transportation costs may also include public transportation costs or reimbursement costs for private transportation of clients such as bus fares and taxi fares, or payments to a person's family to transport the person. These costs should be charged directly to Other Expenses and also reported on the Annual Summary of Transportation Services form.

Account Notes

Salaries

Report the cost of salaries, benefits and associated costs of clerical and other support staff whose duties are directly dedicated to transportation services on this form.

Other Expenses

Only costs that are not directly attributable to any other cost center may be reported here. Examples of Other Expenses include

- Miscellaneous office supplies
- Miscellaneous hardware supplies
- Miscellaneous vehicle supplies
- Miscellaneous vehicle repair
- Fuel
- Mobile phone costs
- Miscellaneous lodging and travel costs
- Conference registration costs
- Transportation costs for public transportation such as bus fares and taxi fares, or to pay the individual's family to transport the individual

Total Transportation Services Costs (locked)

These amounts represent the total direct costs plus any allocated portion of costs. Allocated costs include those for general expenses and for unassigned costs to children and adult programs. This methodology meets the definition of allocable costs contained in [2 CFR Part 200 Subpart E §200.405](#).

On this form, the general expenses total is the sum of the totals for transportation costs on the Capital Costs, Program Supervision, and Building Services forms plus any direct costs. These costs are allocated proportionally based on the number of one way trips reported on the Annual Summary of Transportation Services form to children and adult programs and county board operated ICF.

Unassigned costs are allocated across children and adult programs proportionally based on the number of one way trips reported on the Annual Summary of Transportation Services form.

Example

We privatized services in 2016 and began making payments to private providers for transportation services they provided for persons without Medicaid waivers. Where do these costs belong on the cost report?

Costs and statistics for nonwaiver individuals should be reported just as if they were provided by the board. So, you would continue to report them as transportation costs and trips.

Checklist

- Did you report all costs associated with transportation programs, including the cost of bus tokens, cab fares, and per mile reimbursements?



The cost of bus tokens, cabs, and reimbursements is also reported on the Annual Summary of Transportation Services form.

- Did you include all costs for contracted services?
- Did you review expenses attributed to your county board by your COG, if applicable?
- Did you upload all supporting documentation for transportation services?

Service and Support Administration

This form is used to report all costs associated with providing service and support administration (SSA) activities by the county board to individuals.

DODD-certified supervisors, administrators, or administrators with a conditional status certificate may provide service and support administration. Any person employed to assist these individuals to provide service and support administration must have service and support registration from DODD.

Resources that detail the responsibilities of the county board to report SSA costs and the processes to be followed for individuals to access these services include

- [OAC 5160-48-01](#) *Medicaid coverage of targeted case management services provided to individuals with developmental disabilities*
- [OAC 5123:2-1-11](#) *Service and support administration*
- Instructions for the Annual Summary of Units – SSA form

SSA costs, like units, can be allowable, unallowable, or general/administrative. SSA costs related to all units (including general/administrative) must be reported on the SSA expenditures form, except for goods and services reported under Home Choice Community Transition Services. Those costs should be reported under Summary of Service Costs > Community Residential > Home Choice Community Transition Services.



The notes below expound on costs related to SSA units as described in the Annual Summary of SSA Units section of the guide.

Targeted Case Management (TCM)

Services may be billed as TCM when provided to

- Medicaid eligible individuals, **regardless of age**, who are enrolled on Home and Community-Based Service (HCBS) waivers administered by the DODD
- All other Medicaid eligible individuals, age three or above, who are determined to have a developmental disability per [ORC 5126.01](#)
- Individuals residing in a facility only for the last 180 consecutive days of residence when the activities are related to moving the individual from a facility to a non-institutional community setting

Allowable activities include those described in in paragraph (D)(1) of [OAC 5160-48-01](#). For a summary, see activities 1 through 12 in the instructions for the Annual Summary Units of Service – SSA form. To be billable, individuals must have a written exit plan strategy and move out of the facility.

Other Allowable SSA Costs

These costs relate to activities otherwise defined as TCM; however, the individuals are not Medicaid eligible and therefore the services should be delivered but not billed.

Allowable activities include those described in in paragraph (D)(1) of [OAC 5160-48-01](#). For a summary, see activities 1 through 12 in the instructions for the Annual Summary Units of Service – SSA form.

Services Provided Under the Home Choice Demonstration Grant

Costs incurred for transition coordination activities provided to individuals as part of the Home Choice Demonstration Grant are allowable SSA costs. However, TCM **cannot** be billed for these services. Goods and services purchased under the Home Choice Community Transition service should be reported on the Summary of Service Costs form, in the Home Choice Community Transition Services account, and **should not** be reported anywhere else in the cost report.

Activities performed in item 2 below are required to be performed by the SSAs, however, CMS does not allow federal reimbursement for such activities. Consequently, these costs are allocated and removed from the allowable SSA costs and placed in the Non-federal Reimbursable category.

Unallowable SSA Costs

These costs relate to SSA activities provided in specific circumstances that cannot be billed as TCM.

These prohibited activities are described in paragraph (D)(2) of [OAC 5160-48-01](#) *Medicaid coverage of targeted case management services provided to individuals with developmental disabilities*.

For a summary, see activities 13 through 21 in the instructions for the Annual Summary Units of Service – SSA form.

General/Administrative Costs

Both TCM and other allowable SSA activities include activities performed by an SSA that are not individual specific. These activities are not billable as TCM and do not generate a unit for reporting purposes on the Annual Summary of Units – SSA form. However, the costs incurred by performing these functions must be reported on the SSA form. These activities include

- Participating in SSA staff meetings
- Participating in county collaborative meetings
- Participating in supervisory meetings that are not individual-specific
- Initiating interagency contacts that are not individual-specific
- Providing or receiving training directly related to the provision of TCM
- Reviewing Medicaid and SSA related rules, policies and information notices, conducting quality assurance reviews for the service delivery system or agency
- Conducting general provider recruitment activities
- Conducting system-wide reviews of service effectiveness
- Participation in paid breaks or lunch times
- Reading and responding to general correspondence; processing paperwork

Account Notes

Salaries

Any time spent by supervisory personnel performing direct service activities is considered direct service time for reporting purposes and should be included on this form.

Report the cost of salaries, benefits, and associated costs of clerical and other support staff whose duties are directly dedicated to service and support administration activities on this form.

Other Expenses

Only costs that are not directly attributable to any other cost center may be reported here. Examples of Other Expenses include

- Miscellaneous office supplies
- Miscellaneous hardware supplies
- Miscellaneous office equipment
- Miscellaneous office equipment repair costs
- Conference registration costs
- Refreshments for meetings, conferences, etc.
- Miscellaneous lodging and travel costs
- Land-line telephone service costs
- Mobile phone costs
- Membership dues

Total Service and Support Administration Costs (locked)

These amounts represent the total direct costs plus any allocated portion of costs. Allocated costs include those for SSA. This methodology meets the definition of allocable costs contained in [2 CFR Part 200 Subpart E §200.405](#).

SSA costs are allocated proportionally across the SSA and Non-Federal Reimbursable cost centers based on the percentage of allowable and unallowable units reported on the Annual Summary of Services – SSA form.

FAQ

Should we maintain a current fee schedule of usual and customary charges?

Yes, see OAC 5160-48-01(G)(1).

Are we still required to bill third party insurance for TCM before billing Medicaid, even if we believe they will never pay it?

Yes, see OAC 5160-48-01(G)(2).

How long do I have to submit a TCM claim? Is it one year?

OAC 5160-48-01(G)(5) states 330 days from the date of service. Failure to submit claims within 330 days may result in the board not being reimbursed for such claims.

Can I bill TCM and MAC?

No, you can only bill one or the other.

Is Home Choice a TCM-billable activity?

No. All Home Choice units are classified as allowable units but are always non-billable. Home Choice pays boards for deliverables using a separate billing system. However, in many counties, SSAs provide the deliverables and must document that time as Home Choice units to prevent billing TCM and effectively charging the federal government twice for the same service.

Example

Last year, we purchased a car primarily for SSA personnel to use. Would the costs for last year (such as fuel) and the depreciation for the current year be assigned to Transportation or Service & Support Administration?

The transportation form is primarily used to report costs for actual transportation services. Report the non-depreciable costs (i.e. fuel) under SSA > Other Expenses and report the depreciation under Capital Costs > SSA.

Checklist

- Did you use the grid in the instructions to properly report all allowable and unallowable costs?
- Did you use the data warehouse to make sure the county board did not bill for TCM claims after an individual's date of death?
- Did you review expenses attributed to your county board by your COG, if applicable?
- Did you upload all supporting documentation for services and support administration?

Adult Programs

This form is used to report all costs associated with personnel who work directly with individuals in facility-based services and supported employment (both Enclave and Community Employment) to supervise, assist, and develop their educational, work, and habilitation skills. Only costs associated with personnel who work directly with the individuals should be reported on this form.

Account Notes

Salaries

Any time spent by supervisory personnel performing direct service activities is considered direct service time for reporting purposes and should be included on this form.

Any time spent by **first level supervisors** performing supervisory activities is considered direct service time for reporting purposes and should be included on this form. However, any time spent by supervisors performing supervisory activities above the first level supervision is considered program supervision and must be reported on the Program Supervision form.

Most direct service salary and employee benefit costs should be directly assigned to specific programs. If, in rare instances, direct service salaries and benefits are paid to staff who work in more than one program, the employees involved **must keep time sheets** to document their actual hours worked in each program.

When employees do share their time between programs, supplemental documentation should be prepared to allocate direct service salary and benefit costs between the programs based on the ratio of hours worked in each program.

If an employee performs both direct service and administrative duties within the same program, the employee's time sheets should be used to allocate the employee's salaries and benefits costs between the cost categories using supplemental documentation.

Report the cost of salaries, benefits, and associated costs of clerical and other support staff whose duties are directly dedicated to direct services on this form.

Other Expenses

Only costs that are not directly attributable to any other cost center may be reported here. Examples of Other Expenses include

- Miscellaneous office supplies
- Miscellaneous hardware supplies
- Advertising costs
- Internet service
- Postage
- Fax and copier supplies
- Custodial supplies
- Miscellaneous office equipment costs

- Miscellaneous office equipment repair costs
- Conference registration costs
- Miscellaneous lodging and travel costs
- Land-line telephone service costs
- Mobile phone costs
- Membership dues
- Miscellaneous software costs

Total Adult Program Costs (locked)

These amounts represent the total direct costs plus any allocated portion of costs. Allocated costs include those for unassigned costs to adult programs. This methodology meets the definition of allocable costs contained in [2 CFR Part 200 Subpart E §200.405](#).

Unassigned costs are allocated across adult programs proportionally based on the number of individual served by program on the Attendance Statistics form.

FAQ

We provide day services for another county's individual. Where does the other county put the match that I will bill them on the cost report?

The county sending the match to the other county should report that expenditure on the reconciliation page. The county providing the services will should record the cost and days in their cost report.

How do we record costs and revenue for OPERS carryover employees?

A carryover employee is an OPERS member who continues to perform the same or similar duties for a private employer that contracts to provide functions that were previously publicly operated. Because the payment is mandatory if the employee elects to continue to contribute to OPERS, it is permissible to report the pension benefit as you normally would. DODD has received written approval from CMS that says these costs are allowable.

We have a contract with our nonprofit to manage our enclaves. How do we report these costs and units? We bill for services.

Contracts with private providers should be reported on the Adult Program form and the units associated with each invoice should be reported on the Attendance Statistics form.

Where do I report cost for repairs to workshop space that is now rented to a private provider?

Costs associated with space not used by the county board is non-federal reimbursable, including renovations.

Examples

We have youth that attend adult day programs in the summer. We use local dollars to pay for the service and we track the costs and the days of service. The individuals are under 18 and are still on an IEP. Do we include those costs on the Adult Programs form with other adult program costs and include the days on the Attendance Statistics form?

Adult day support is only available to individuals on Medicaid waivers who are no longer eligible for educational services whether based on graduation, receiving their diploma or something equivalent, or someone permanently discontinued educational services. For this reason, you should report the costs for the individuals under 18 and still on an IEP as non-federal reimbursable. The days of attendance should be tracked but not reported.

We privatized our adult services in 2017. In 2016, we paid our nonprofit \$25,000 in startup cash. How do I code this?

The expense would be coded to the applicable worksheet based on the service being provided. In this case, it sounds like Adult Program > Facility-Based Services. The startup costs should be netted out of the total cost on a1 adult > Less Revenue. If the cost is not reduced from the program cost on a1 adult and there are no applicable days on the Attendance Statistics form, then the calculated unit rate will be incorrect and inappropriately high. These types of expenditures should factor into a board's rate calculation.

As an incentive to maintain employment until the transition/privatization was finalized, we gave each adult services employee a bonus on their final check. On the cost report, I moved that cost to the reconciliation page. Should that cost be moved back to adult services?

If the financial incentive was not a bargained benefit and/or did not receive prior approval from CMS, then it should be reported under Adult Programs > Non-Federal Reimbursable.

We have been approved to do an ERIP. So far, we have 5 staff that have been approved by OPERS and will be retiring within the next month. What state account code do we use to track ERIP payments?

Charge them to the form you were charging them to before. So, if a workshop employee accepts an ERIP and you were charging them to the Adult Programs form, then also charge the ERIP expenses to Adult Programs.

The nonprofit took over our Adult Center operations effective 5/1. They will be paying us the 10% PERS contribution for all the former employees that wish to stay in OPERS. When we receive those payments, how would you code them?

The 10% withholding and reimbursement are not "real" costs and should be offset in some way. You could report them as reconciling items or as you normally would and then offset the revenue received on a1 > Less Revenue. The 14% match should be reported on the Adult Programs form.

Effective January 1, 2017, our board has moved all the waiver folks out in the community. The only folks we serve are folks from ICF/DD and Nursing homes. ICF/DD pays us Active treatment rate, which are basically local revenues to us. Do we need to track the days of attendance and days of attendance per acuity in 2017, for 2017 cost report, since we will not be billing for Medicaid?

Yes, you should still collect statistics with each invoice as they are paid. Statistics for private provider non-Medicaid contracts are required because Medicaid requires those costs to be included in the calculation of the 112% settlement ceiling. Putting costs in non-federal reimbursable because the CB doesn't want to track units distorts the cost report by making it look like the CB doesn't provide the service and distorts the board's true program costs.

From 1/1 to 3/31, we were still contracting with a private provider to provide transportation and we were billing for transportation. As of 4/1, the private provider started billing for transportation and we only had a contract with them to provide transportation for non-waiver individuals. Our billing agency has provided me with transportation units for the entire year. Do I still report units from 4/1 to 12/31? Would those costs be non-federal reimbursable?

In general, you shouldn't report costs without corresponding statistics. You wouldn't report statistics for Medicaid individuals after March because the cost (waiver match) is a reconciling item. Reporting units without corresponding costs will distort rates. From April through December, you should only report costs and statistics for non-waiver individuals.

The County Board billed for day service and transportation for the first 6 months of the year in 2016. At that point per agreement with the existing nonprofit, the County Board employees still worked at the workshop but the County Board did not bill. Instead, the nonprofit billed for the second half of the year to build up some operating capital before finally officially privatizing and separating from the County Board as of January 1, 2017. The County Board, however, still had staffing costs, building costs, transportation costs, etc. for the entire year. What are the appropriate steps to take for those costs?

Statistics for Medicaid services provided by a non-public provider are not included unless the provider is under contract with the board and the board is billing for the services. (Match paid to DODD is a reconciling item.) However, you should include statistics for all non-Medicaid services provided by a contractor.

You should report costs and units as you normally would for the first six months of the year. For the second half of the year, costs that are not supported by statistics should be reported as non-federal reimbursable.

We have a contract with our nonprofit. The nonprofit has individuals on their payroll who do jobs at the Board such as clerking, cleaning, dishwashing, etc. The nonprofit pays the individuals, then the Board reimburses the nonprofit for the payroll and benefit expenses. How should we report these costs?

Because these employees are not employed by the board, the reimbursements should be reported as non-federal reimbursable.

Our Adult Services Director transitioned to the nonprofit before the actual privatization date (January 1, 2017) to become its CEO. He transitioned on July 1, 2016. For the remainder of the year we paid the nonprofit for his salary and benefits through or contracted service line item. Do those costs still go under salary and benefits on the Adult Services worksheet or should they be treated differently?

Because the CEO is not employed by the board, payments made on or after July 1 should be reported under Adult Program > Non-Federal Reimbursable > Other.

In 2015, the Board acquired a building downtown that was to house the Board's adult art studio/program. It needed significant renovation which started in 2016 with the first phase completed in early 2017. We privatized the adult program on January 1, 2017. As of February 2017, our nonprofit now provides the art program in the completed portion of that building. How do I report these renovation costs in 2016 and 2017?

Because the space wasn't being used for programmatic purposes during renovation, the renovation expenses should be charged to non-federal reimbursable.

Checklist

- For staff, did you only report cost associated with the first level of supervision or lower?



Costs associated with staff above the first level of supervision are reported on the Program Supervision form.

- Did you include contracts with private providers as a cost?



Attendance days and individuals served statistics associated with private provider contracts must be reported on the Attendance Statistics form.

- If you contract with a nonprofit or private provider and they bill for services, did you include all costs for non-waiver individuals?



Medicaid match paid to DODD for private providers is a reconciling item. Attendance days and individuals served statistics for nonwaiver individuals must also be reported on the Attendance Statistics form.

- Did you report all costs related to Opportunities for Ohioans with Disabilities (OOD) programs?



Costs related to OOD are also reported under a1 adult > Less Revenue.

- Did you review expenses attributed to your county board by your COG, if applicable?
- Did you upload all supporting documentation for adult programs?

Summary of Service Costs - By Program

The Summary of Service Costs report details expenditures organized by accounts and by program categories.

All room and board expenses, both Medicaid and non-Medicaid, should be reported in "Room and Board/Cost to Live" in the entry cell above the report.

Enter costs in their respective entry cells for environmental accessibility adaptations and/or modifications and applies, adaptive and assistive equipment, respite, homemaker/personal care, supported employment/community employment equipment purchase and/or modifications, and other waiver services.

Goods and services purchased under Home Choice should be reported in "Home Choice Community Transition Services" and nowhere else in the cost report. Coordination services should be reported in "Home Choice Transition Coordination". Report revenue associated with the program on the Operating Revenues form.

FAQ

What should be reported on Summary of Service Costs > Community Residential?

The costs that should be reported on Summary of Service Costs > Community Residential are costs for those ancillary waiver services (not day array services) for which the county board is the provider. Centers for Medicare and Medicaid Services (CMS) wants these waiver services reported in this manner to ensure those costs are not allocated to other programs.

How do we code home modifications and adaptive equipment (expenses and reimbursement)? We are providers for this service.

These waiver expenditures are directly entered on Summary of Service Costs > Community Residential > Environmental Accessibility Adaptions and Summary of Service Costs > Community Residential > Adaptive and Assistive Equipment. The federal portion of the revenue is recorded under the appropriate program on Operating Revenues > Federal Programs. The match portion of the revenue (if paid at 100%) is a reconciling item since it is a return of local match.

If those services were just family support (non-waiver), they would be reported under Direct Services > Community Residential.

Where do rental assistance subsidies for those moving out of DCs and ICFs/IID go on the cost report?

Report the net expenditures for room and board on Summary of Service Costs > Room and Board.

Checklist

- Did you report all costs for ancillary waiver services?



Services for nonwaiver individuals should be reported under Direct Services > Community Residential.

- Did you review expenses attributed to your county board by your COG, if applicable?
- Did you report COG expenses as a reconciling item on the Reconciliation form?



These expenses are not included in the automatically calculated COG expenses account on the Reconciliation form.

- Did you upload all supporting documentation for ancillary waiver services?

Allocation of Costs/Allocation Statistics (a1/a2 adult – a3/a4 children)

These forms are used to allocate indirect costs (i.e. capital, indirect, program supervision, building services, and dietary) to all cost centers. This is called the **step-down methodology** and is required when calculating costs under [CMS Publication](#) 15-1 Section 2306. The principle behind the step-down methodology is to recognize that indirect costs benefit both revenue-producing and non-revenue producing costs centers and should be allocated as such.

Forms a1 and a2 are for adult programs and a3 and a4 are for children's programs. The a1 adult form is the basis for rate calculation, after accounting for less revenue entries.

Less revenue entries should be used to offset costs in the appropriate form when there is no relationship between costs and units. The most common example is to charge all OOD costs to Community Employment because units for those services are not comparable to the 15-minute units in the cost report. Including the OOD units would dilute the community employment rate, so the OOD expenses are reported and ultimately "backed out" on this form to preserve rate integrity.

Other offsets could include reimbursements and other offsetting revenue if the revenue was not accounted by reducing expenses in the appropriate cost center.

FAQ

How should “like” services be handled? For example, our county has a program like community employment but it is completely locally funded and different from the waiver-funded program. Statistics are not tracked.

“Like” services should be posted to the form that best fits the services being provided. If that program is settled (Facility-Based, SE-Community, SE-Enclave, etc.), then the costs for those “like” services should also be entered in the ‘Less Revenue’ portion of the a1 adult or a3 kids forms. This assumes the county is not collecting and reporting applicable statistics for the “like” services on the Attendance Statistics form. If the costs of those “like” services are not reduced from the program cost in the a1 or a3 forms and there are no applicable units/days on the Attendance Statistics form, then the calculated unit rate will be incorrect and inappropriately high.

We have revenue from payer of last resort fees and residential placement fees that other agencies have paid. These would come off adult program and community residential costs. Do I just make an adjustment on the amount reported and note this, or is there a specific place that you want this adjustment shown?

You can report the net expenses on the relevant forms or report the revenue offsets in the less revenue portion of the a1 form.

Checklist

- Did you report all costs (not just revenues) related to Opportunities for Ohioans with Disabilities (OOD) programs under a1 adult > Less Revenue > Community Employment?



Costs related to OOD are also reported on the Adult Programs form.

- Did you upload all supporting documentation related to less revenue?

Reconciliation to County Auditor

Expenditures

The county board must reconcile total expenses on the Summary of Service Costs report to the county auditor's report of expenses.

Starting with the total costs as reported on the Summary of Service Costs report, the county board must report necessary adjustments to reconcile to the county auditor's report. The county board must maintain records to support each reconciling item. Common items for which an adjustment would need to be made include but are not limited to

- Real estate fees
- Personal property fees
- Capital housing
- Capital improvement
- Transfers out – general
- Advance out – general
- Leases and rentals
- Purchases greater than \$5,000
- Fees paid to COG or payments and transfers made to COG
- Match paid for IO and LV1 Waivers
- Match paid for TCM
- COG expenses (automatically calculated)
- Capital costs (automatically calculated)
- Developmental Center (DC) cost of care and/or day service match
- COG expenses entered as Other Waiver Services on the Summary of Services Costs report
- Grossed up auditor or treasurer fees, reported on the Indirect Costs form, but often netted from levy proceeds
- Match paid to OOD
- Any expense items that were netted against payments, such as reimbursements or payments for sharing of services
- Payments made as a fiscal agent

The difference between the amounts reported on the Summary of Service Costs report and the county auditor's report must not exceed 0.25 percent.

Revenues

The county board must reconcile total revenues on the Operating Revenues form to the county auditor's report of expenses.

Starting with the total costs as reported on the Operating Revenues form, the county board must report necessary adjustments to reconcile to the county auditor's report. The county board must maintain records to support each reconciling item. Common items for which an adjustment would need to be made include but are not limited to

- COG revenues (automatically calculated)
- Waiver reconciliation refund
- Transfers in – general
- Proceeds from asset sales
- Grossed up auditor or treasurer fees, reported on the Indirect Costs form, but often netted from levy proceeds
- Revenue received as a fiscal agent

The difference between the amounts reported on the Operating Revenues form and the county auditor's report must not exceed 0.25 percent.

FAQ

How should transfers to the COG be handled?

All transfers to a COG are reconciling items. The COG will report its expenses on the board's behalf on the summary workbook. Those costs will be entered into the county board's cost report. The COG will report all revenue and expenditures, including non-reimbursable expenses, and those costs will flow back to the county board's report.

Where do I report match paid to DODD?

Match paid to DODD is a reconciling expense.

We had paybacks upon completion of our cost report audit. Where do we report them in our cost report?

Paybacks should be reported as reconciling items since they are not actual expenses or real costs of doing business.

Where do I record Title XX overpayment paybacks?

Paybacks should be reported as reconciling items since they are not actual expenses or real costs of doing business.

If a County Board places an individual in a DC and must pay the costs, how should they be reported?

When the county board pays the cost for an individual in a DC, it is reported as a reconciling item. The DC reports the costs on their cost report and claims reimbursement. This way, only one entity is reimbursed by the federal government.

Example

We recently sold one of our facilities that the State had given us money towards the renovations back in 1984 with a 40-year mortgage. Since we sold the building prior to the 40 years being up, we owe money back to the State. How do I record this sale and then subsequent payback on the cost report?

The sale and payback should be reported as reconciling items since they aren't real expenses or revenues.

Checklist

- Did you include all Board funds in the county auditor totals (including funds for which the Board is the fiscal agent, trust funds, capital improvement funds, etc.)?
- Did you include all capital asset acquisitions?
- Did you include any (and all) capital leases and rental expenses? If so, did you report corresponding depreciation expenses on the Capital Costs form?
- Did you report any COG expenses on Summary of Services Costs > Community Residential? If so, did you report these expenses as reconciling expenses?
- Did you upload all supporting documentation related to reconciling expenses and revenues?

Rate Details

This report lists rates and accompanying detail for facility-based services, enclave, community employment, transportation, and TCM that are used for cost report settlement. It should be reviewed thoroughly prior to submission because inaccurate cost reports can produce serious financial consequences.

Checklist

- Do all costs have corresponding units? If not, do you know why?
- Do all units have corresponding costs?
- Do the rates seem accurate to you? Are they in line with rates from previous years? If not, do you know why?

Rate Comparison

This form compares current year costs, units, and rates for each service to amounts submitted in reports from one and two years ago. If a rate increases by 10% from the previous year to the current year, then users are required to submit an explanation for each rate increase (or revise the report). These explanations are used by DODD as part of its desk review process.

The form also performs integrity checks for each service within the current year. Users are required to submit explanations for services reporting costs without units or units without costs.

Checklist

- Did you provide notes for any service with a validation flag?

Miscellaneous FAQ

Where do costs and revenue associated with Opportunities for Ohioans with Disabilities (OOD) program (VRP3, Pathways, Bridges, etc.) go?

There are many OOD programs county boards may participate in. The following should cover all OOD-related programs.

- Fees paid to an entity (i.e. OACB under the Bridges program) to administer portions of the program are allowable program costs.
- Fees paid to OOD (or netted from a board's payment) to draw down the funds are unallowable and should be reported on Indirect Costs Non-Federal Reimbursable > Unallowable Fees. If the fees are netted from funds otherwise due the board, the gross revenue should be reported on Operating Revenues and the fee cost that was netted from the payment should be reported on Indirect Costs > Non-Federal Reimbursable > Unallowable Fees. This will also require entries on the reconciliation page in both the expenditure and revenue section.
- All costs associated with the OOD program (except for match transferred to OOD) should be reported in the appropriate worksheet, likely Adult Programs > Community Employment.
- Match paid to OOD is a reconciling item since all board costs are already being reported in the applicable worksheets. Including the match transfer would double count these expenditures.
- All costs associated with the OOD program (excluding the match transferred to OOD) should also be reported under a1 adult > Less Revenue since there are not applicable statistics for these services on the Attendance Statistics form. If the program cost on a1 adult is not reduced by the total OOD-related costs, then the calculated unit rate will be incorrect and inappropriately high.
- If the county is simply a pass-through entity and has no real programmatic costs, the revenue and expense pass-through are reconciling items.

Many times, we ask our nonprofit to pay for items and we later reimburse them for the expenses. Where do we code these transactions?

The expenses would be reported in the applicable worksheet and cost center based on the benefitting program(s). The costs should be reported as if the board paid the expenses directly.

We prepay health insurance costs and it may cross over into a different calendar year. Do we count 100% in the year paid or allocate the expenses?

The cost report is strictly on a cash basis. As such, you should report the costs in the calendar year for which the expense was paid.

How should I post unemployment compensation for former employees?

Unemployment is allowable (2 CFR Part 200 Subpart E [§200.431](#)) and should be charged in the same way you charged the employees when they worked there.

Where is the appropriate place to report the following positions/activities?

Position, Function, or Activity	Where to Report
Manager of Quality Assurance/Compliance	Program Supervision – if above 1st level of supervision otherwise it is considered a direct service
Medicaid Accounting Supervisor	Direct Services or Adult Programs as appropriate – use an equitable allocation methodology of units or dollars whichever appears to be more accurate
PAWS Data Entry Clerk	Direct Services or Adult Programs as appropriate – use an equitable allocation methodology of units or dollars whichever appears to be more accurate Medicaid Administration – if board charges MAC
Medicaid Billing Clerk	Direct Services or Adult Programs as appropriate – use an equitable allocation methodology of units or dollars whichever appears to be more accurate
Ancillary Services Supervisor (Occupational Therapy [OT], Physical Therapy [PT], Speech but does no direct services)	Program Supervision – if above 1st level of supervision otherwise it is considered direct service
Director of Quality Assurance & Medicaid Support	Program Supervision – if above 1st level of supervision otherwise it is considered direct service
Nurses/Quality Assurance/Compliance Specialists that perform all quality assurance	Medicaid Administration – if system-wide quality assurance reviews and the board charges MAC or Direct Services > Community Residential if board does not charge MAC Service & Support Administration – if individual specific quality assurance reviews
Records retention staff (file and maintain client records for the SSA's)	Service & Support Administration – for SSA activity, or Indirect Costs – for general records retention activity

Position, Function, or Activity	Where to Report
Investigative Agents (MUI Investigators)	Medicaid Administration – if board charges MAC Direct Services > Non-Federal Reimbursable – if board does not charge MAC (Note: CMS does not consider MUI investigations and related support a service related activity and therefore, costs may not be billed or reimbursed as a service)
Reimbursement for a supplemental optical plan	Assign to the appropriate form based on where the employee's salary was charged
Office Supplies	Indirect Costs if general in nature, or direct charge to program if program specific
Clerical Staff for the Workshop	Adult Programs > Facility-Based Services
School Building Clerical Staff (no clerical that are attached to the Superintendent or Business Office)	Direct Services > Children's Programs – use an equitable allocation methodology of units or dollars whichever appears to be more accurate
Receptionists	Indirect Costs, or direct charge to program if program specific
Adult Services Director who is normally in administration but acted as workshop supervisor for several months	Program Supervision – if above 1st level of Supervision otherwise it is considered direct service (Adult Programs)
% of SSA Director because he spends time directly supervising the Investigative Agents	Medicaid Administration – if board charges MAC Direct Services > Community Residential – if board does not charge MAC (Note: CMS does not consider MUI investigations and related support a service related activity and therefore, costs may not be billed or reimbursed as a service)
Cell Phone	Chargeable to the program that benefited from the usage of the phone or Indirect Costs if general business use
Vehicle Abstracts	Chargeable to the program that benefited
Mileage Reimbursement for Staff	Chargeable to the program that benefited
Criminal Background Checks	Chargeable to the program where the employee's salary will be charged
Superintendent Costs	Indirect Costs
Director of Community Advocacy and Supports performing functions as an Intake Coordinator and a Community Outreach Person	Medicaid Administration – if board charges MAC for allowable areas, or Direct Services > Community Residential if board does not charge MAC Indirect Costs for general areas that benefit entire agency
School Principal Office Staff	Direct Services > Children's Programs – use an equitable allocation methodology of units or dollars whichever appears to be more accurate
Seminar to teach supervisors to recognize employees under the influence of drugs or alcohol	Indirect Costs
Vehicle Operator Aide	Transportation Services
Behavior Support Specialist	Direct Services or Adult Programs

Chart of Accounts Detail

To enhance consistency statewide in preparing the cost report, county boards must implement the following uniform chart of accounts. This chart of accounts is a systematically arranged list of accounts applicable to the county boards, giving account numbers and names. Definitions and descriptions as to what costs are enterable into the accounts are listed under each form in this guide.

If a county board's current accounting system details its accounts to the level listed below (or more detailed if necessary for operational purposes) and those accounts are used for the same purposes as stipulated in this guide based on each individual form, then the accounting system does not need to be modified.

The chart of accounts is created using a seven digits code.

Form	Units Generated for Reimbursement	Amount of Reimbursement
010	01	01

Form	Cost Center	Cost Category
010	Capital Costs	01 Children – Early Intervention
021	Indirect Cost	02 Children – Preschool
022	Program Supervision Cost	03 Children – School Age
030	Building Services Cost	04 Children – Unassigned Cost
040	Dietary Services Cost	05 Adult – Facility Based Services
050	Direct Services Cost	06 Adult – Supported Employment – Enclave
060	Medicaid Administration Cost	07 Adult – Supported Employment – Community Employment
071	Physician Services Cost	08 Adult – Unassigned Costs
072	Nursing Services Cost	09 Medicaid Administration
073	Speech/Audiology Cost	10 County Board Operated ICF/IID
074	Psychological Services Cost	11 Community Residential
075	Occupational Therapy Cost	12 Family Support Services
076	Physical Therapy Cost	13 Service and Support Administration
077	Social Work/Counseling Cost	14 Non-federal Reimbursable Costs
078	Nutritional Services Cost	15 Transportation
080	Transportation Services Cost	16 Administration
090	Service and Support Administration Cost	17 Program Supervision
100	Adult Program Cost	18 General Expenses

Chart of Accounts Example for Capital Costs

Land Improvements

010-01-05	Capital Cost / Children Early Intervention/ Land Improvements
010-02-05	Capital Cost / Children Preschool/ Land Improvements
010-03-05	Capital Cost / Children School Age/ Land Improvements
010-04-05	Capital Cost / Children Unassigned / Land Improvements
010-05-05	Capital Cost / Adult Facility Based Services / Land Improvements
010-06-05	Capital Cost / Adult Enclave / Land Improvements
010-07-05	Capital Cost / Adult Community Employment / Land Improvements
010-08-05	Capital Cost / Adult Unassigned / Land Improvements
010-09-05	Capital Cost / Medicaid Administration / Land Improvements
010-10-05	Capital Cost / County Board ICFIID / Land Improvements
010-11-05	Capital Cost / Community Residential / Land Improvements
010-12-05	Capital Cost / Family Support Services / Land Improvements
010-13-05	Capital Cost / SSA / Land Improvements
010-14-05	Capital Cost / Non-federal Reimbursable Costs / Land Improvements
010-15-05	Capital Cost / Transportation / Land Improvements
010-16-05	Capital Cost / Administration / Land Improvements
010-17-05	Capital Cost / Program Supervision / Land Improvements
010-18-05	Capital Cost / General Expense / Land Improvements

Building Improvements

010-01-06	Capital Cost / Children Early Intervention/ Building Improvements
010-02-06	Capital Cost / Children Preschool/ Building Improvements
010-03-06	Capital Cost / Children School Age/ Building Improvements
010-04-06	Capital Cost / Children Unassigned / Building Improvements
010-05-06	Capital Cost / Adult Facility Based Services / Building Improvements
010-06-06	Capital Cost / Adult Enclave / Building Improvements
010-07-06	Capital Cost / Adult Community Employment / Building Improvements

010-08-06 Capital Cost / Adult Unassigned / Building Improvements
 010-09-06 Capital Cost / Medicaid Administration / Building Improvements
 010-10-06 Capital Cost / County Board ICFIID / Building Improvements
 010-11-06 Capital Cost / Community Residential / Building Improvements
 010-12-06 Capital Cost / Family Support Services / Building Improvements
 010-13-06 Capital Cost / SSA / Building Improvements
 010-14-06 Capital Cost / Non-federal Reimbursable Costs / Building Improvements
 010-15-06 Capital Cost / Transportation / Building Improvements
 010-16-06 Capital Cost / Administration / Building Improvements
 010-17-06 Capital Cost / Program Supervision / Building Improvements
 010-18-06 Capital Cost / General Expense / Building Improvements

Fixtures

010-01-07 Capital Cost / Children Early Intervention/ Fixtures
 010-02-07 Capital Cost / Children Preschool/ Fixtures
 010-03-07 Capital Cost / Children School Age/ Fixtures
 010-04-07 Capital Cost / Children Unassigned / Fixtures
 010-05-07 Capital Cost / Adult Facility Based Services / Fixtures
 010-06-07 Capital Cost / Adult Enclave / Fixtures
 010-07-07 Capital Cost / Adult Community Employment / Fixtures
 010-08-07 Capital Cost / Adult Unassigned / Fixtures
 010-09-07 Capital Cost / Medicaid Administration / Fixtures
 010-10-07 Capital Cost / County Board ICFIID / Fixtures
 010-11-07 Capital Cost / Community Residential / Fixtures
 010-12-07 Capital Cost / Family Support Services / Fixtures
 010-13-07 Capital Cost / SSA / Fixtures
 010-14-07 Capital Cost / Non-federal Reimbursable Costs / Fixtures
 010-15-07 Capital Cost / Transportation / Fixtures
 010-16-07 Capital Cost / Administration / Fixtures
 010-17-07 Capital Cost / Program Supervision / Fixtures
 010-18-07 Capital Cost / General Expense / Fixtures

Movable Equipment

010-01-08	Capital Cost / Children Early Intervention/ Movable Equipment
010-02-08	Capital Cost / Children Preschool/ Movable Equipment
010-03-08	Capital Cost / Children School Age/ Movable Equipment
010-04-08	Capital Cost / Children Unassigned / Movable Equipment
010-05-08	Capital Cost / Adult Facility Based Services / Movable Equipment
010-06-08	Capital Cost / Adult Enclave / Movable Equipment
010-07-08	Capital Cost / Adult Community Employment / Movable Equipment
010-08-08	Capital Cost / Adult Unassigned / Movable Equipment
010-09-08	Capital Cost / Medicaid Administration / Movable Equipment
010-10-08	Capital Cost / County Board ICFIID / Movable Equipment
010-11-08	Capital Cost / Community Residential / Movable Equipment
010-12-08	Capital Cost / Family Support Services / Movable Equipment
010-13-08	Capital Cost / SSA / Movable Equipment
010-14-08	Capital Cost / Non-federal Reimbursable Costs / Movable Equipment
010-15-08	Capital Cost / Transportation / Movable Equipment
010-16-08	Capital Cost / Administration / Movable Equipment
010-17-08	Capital Cost / Program Supervision / Movable Equipment
010-18-08	Capital Cost / General Expense / Movable Equipment

Capital Leases

010-01-09	Capital Cost / Children Early Intervention/ Capital Leases
010-02-09	Capital Cost / Children Preschool/ Capital Leases
010-03-09	Capital Cost / Children School Age/ Capital Leases
010-04-09	Capital Cost / Children Unassigned / Capital Leases
010-05-09	Capital Cost / Adult Facility Based Services / Capital Leases
010-06-09	Capital Cost / Adult Enclave / Capital Leases
010-07-09	Capital Cost / Adult Community Employment / Capital Leases
010-08-09	Capital Cost / Adult Unassigned / Capital Leases
010-09-09	Capital Cost / Medicaid Administration / Capital Leases
010-10-09	Capital Cost / County Board ICFIID / Capital Leases

010-11-09 Capital Cost / Community Residential / Capital Leases
 010-12-09 Capital Cost / Family Support Services / Capital Leases
 010-13-09 Capital Cost / SSA / Capital Leases
 010-14-09 Capital Cost / Non-federal Reimbursable Costs / Capital Leases
 010-15-09 Capital Cost / Transportation / Capital Leases
 010-16-09 Capital Cost / Administration / Capital Leases
 010-17-09 Capital Cost / Program Supervision / Capital Leases
 010-18-09 Capital Cost / General Expense / Capital Leases

Other

010-01-04 Capital Cost / Children Early Intervention/ Other
 010-02-04 Capital Cost / Children Preschool/ Other
 010-03-04 Capital Cost / Children School Age/ Other
 010-04-04 Capital Cost / Children Unassigned / Other
 010-05-04 Capital Cost / Adult Facility Based Services / Other
 010-06-04 Capital Cost / Adult Enclave / Other
 010-07-04 Capital Cost / Adult Community Employment / Other
 010-08-04 Capital Cost / Adult Unassigned / Other
 010-09-04 Capital Cost / Medicaid Administration / Other
 010-10-04 Capital Cost / County Board ICFIID / Other
 010-11-04 Capital Cost / Community Residential / Other
 010-12-04 Capital Cost / Family Support Services / Other
 010-13-04 Capital Cost / SSA / Other
 010-14-04 Capital Cost / Non-federal Reimbursable Costs / Other
 010-15-04 Capital Cost / Transportation / Other
 010-16-04 Capital Cost / Administration / Other
 010-17-04 Capital Cost / Program Supervision / Other
 010-18-04 Capital Cost / General Expense / Other

Common Position Titles

Listed below are groups of common position titles that are appropriate for inclusion on relevant forms. However, the county board should focus on an employee's **responsibilities**, not their title or department, when deciding where to allocate their costs.

Department	Common Position Title	Form
General	Superintendent	Indirect Costs
General	Assistant Superintendent	Indirect Costs
General	Administrative Assistant	Indirect Costs
General	Office Assistant	Indirect Costs
General	Secretary	Indirect Costs
Business Office	Comptroller	Indirect Costs
Business Office	Business Administrator	Indirect Costs
Business Office	Business Manager	Indirect Costs
Business Office	Operations Manager	Indirect Costs
Business Office	Accountant	Indirect Costs
Business Office	Fiscal Officer	Indirect Costs
Business Office	Payroll Officer	Indirect Costs
Business Office	Account Clerk	Indirect Costs
Business Office	Billing Clerk	Indirect Costs
Business Office	Payroll Clerk	Indirect Costs
Business Office	General Clerk	Indirect Costs
Information Systems	Information Systems Director	Indirect Costs
Information Systems	Program Manager	Indirect Costs
Information Systems	Programmer	Indirect Costs
Information Systems	Programmer Technician	Indirect Costs
Information Systems	Data Base Administrator	Indirect Costs
Information Systems	Data Base Analyst	Indirect Costs
Information Systems	Web Master	Indirect Costs
Legal Services	Attorney	Indirect Costs
Legal Services	Paralegal/Legal Assistant	Indirect Costs
Personnel/Human Resources	Human Resources Director	Indirect Costs
Personnel/Human Resources	Personnel Officer	Indirect Costs
Personnel/Human Resources	Personnel Clerk	Indirect Costs
Personnel/Human Resources	Human Resources Officer	Indirect Costs

Department	Common Position Title	Form
Personnel/Human Resources	Labor Relations Officer	Indirect Costs
Personnel/Human Resources	EEO/FMLA/Workers' Compensation Manager	Indirect Costs
Public Information/Communication	Public Information Officer	Indirect Costs
Public Information/Communication	Editor	Indirect Costs
Public Information/Communication	Graphics Designer	Indirect Costs
Public Information/Communication	Volunteer Coordinator	Indirect Costs
Public Information/Communication	Receptionist	Indirect Costs
Public Information/Communication	Telephone Operator	Indirect Costs
Training	Training Coordinator	Indirect Costs
Training	Trainer	Indirect Costs
Adult Services	Floor Supervisor	Program Supervision
Adult Services	Enclave Supervisor	Program Supervision
Adult Services	Mobile Work Crew Supervisor	Program Supervision
Adult Services	Production Manager	Program Supervision
Adult Services	Assistant Production Manager	Program Supervision
Adult Services	Job Placement Supervisor	Program Supervision
Adult Services	Adult Services Coordinator	Program Supervision
Adult Services	Adult Services Director	Program Supervision
Adult Services	Habilitation Manager	Program Supervision
Adult Services	Habilitation Supervisor	Program Supervision
Adult Services	Workshop Director	Program Supervision
Adult Services	Assistant Workshop Director	Program Supervision
Adult Services	Adult Services Director	Program Supervision
Adult Services	Asst. Adult Services Director	Program Supervision
Adult Services	Plant Manager	Program Supervision
Service and Support Administration	Case Management/SSA Supervisor	Program Supervision
Service and Support Administration	Case Management/SSA Director	Program Supervision
Children's Services	Early Intervention Supervisor	Program Supervision
Children's Services	Principal	Program Supervision
Children's Services	Assistant Principal	Program Supervision
Residential Services	Program Director	Program Supervision
Residential Services	Residential Supervisor	Program Supervision
Residential Services	Residential Director	Program Supervision

Department	Common Position Title	Form
Building Services	Building Supervisor	Building Service Costs
Building Services	Maintenance Supervisor	Building Service Costs
Building Services	Maintenance Worker	Building Service Costs
Building Services	Groundskeeper	Building Service Costs
Building Services	Custodian	Building Service Costs
Building Services	Janitor	Building Service Costs
Building Services	Housekeeper	Building Service Costs
Dietary Services	Dietician	Dietary Services Costs
Dietary Services	Food Service Manager	Dietary Services Costs
Dietary Services	Food Service Worker	Dietary Services Costs
Children's Services	Intervention Specialist Early Childhood	Direct Service Costs
Children's Services	Intervention Specialist School Age	Direct Service Costs
Children's Services	Intervention Specialist Assistant	Direct Service Costs
Children's Services	Intervention Specialist Substitute	Direct Service Costs
Children's Services	Behavior Management Specialist	Direct Service Costs
Children's Services	Physical Development Specialist	Direct Service Costs
Children's Services	Teacher	Direct Service Costs
Children's Services	Teacher Assistant	Direct Service Costs
Children's Services	Supportive Home Service Specialist	Direct Service Costs
Children's Services	Early Intervention Supervisor	Direct Service Costs
Children's Services	Assistant Principal	Direct Service Costs
Residential Services/ CB ICF/IID	Residential Supervisor	Direct Service Costs
Residential Services/ CB ICF/IID	Residential Support Staff	Direct Service Costs
Residential Services/ CB ICF/IID	Program Director	Direct Service Costs
Residential Services/ CB ICF/IID	Residential Director	Direct Service Costs
General	Investigative Agent	Direct Service Costs
General	Lifeguard	Direct Service Costs
Physician Services	Medical Director	Physician Services
Physician Services	Physician Assistant	Physician Services
Physician Services	Psychiatrist	Physician Services
Nursing Services	Nurse	Nursing Services
Nursing Services	Nurse Practitioner	Nursing Services
Speech/Audiology	Speech Therapist	Speech/Audiology

Department	Common Position Title	Form
Speech/Audiology	Language Development Specialist	Speech/Audiology
Psychology	Psychologist Supervisor	Psychology
Psychology	Psychologist Supervisor	Psychology
Psychology	Psychology Assistant	Psychology
Psychology	School Pscyhologist	Psychology
Occupational Therapy	Occupational Therapist	Occupational Therapy
Physical Therapy	Physical Therapist	Physical Therapy
Physical Therapy	Physical Therapy Assistant	Physical Therapy
Physical Therapy	Physical Therapy Aid	Physical Therapy
Social Work/Counseling	Social Worker	Social Work/Counseling
Nutritional Services	Dietician	Nutritional Services
Nutritional Services	Dietician Consultant	Nutritional Services
Nutritional Services	Dietician Aid	Nutritional Services
Transportation Services	Bus Driver	Transportation Service Costs
Transportation Services	Transportation Supervisor	Transportation Service Costs
Transportation Services	Van Driver	Transportation Service Costs

