

*****DRAFT - NOT FOR FILING*****

5160-59-07 Psychiatric residential treatment facilities: Cost Reports.

For cost-reporting purposes, each eligible psychiatric residential treatment facility (PRTF) as defined in Chapter 5160-59 of the Administrative Code, shall submit periodic reports that cover a consecutive twelve-month period of the provider's operations.

(A) The PRTF is to complete and submit the ODM 10278 "Ohio Medicaid Psychiatric Residential Treatment Facility (PRTF) Cost Report" that is applicable to the state fiscal year in which the PRTF's financial year ends. The PRTF's cost report is to:

- (1) Be prepared in accordance with medicare principles governing reasonable cost reimbursement set forth in the providers' reimbursement manual "CMS Publications, 15-1 and 15-2", as applicable to the PRTF's reporting period.
- (2) Include all information necessary for the proper determination of costs payable under medicaid, including financial records and statistical data.
- (3) Be submitted in accordance with the cost report instructions.
- (4) Include the cost report certification executed by an officer of the PRTF attesting to the accuracy of the cost report. In addition, all subsequent revisions to the cost report are to include an executed certification.
- (5) All Ohio Medicaid participating PRTF providers are to file an annual Medicaid cost report according to the department's specifications and departmental guides and manuals. The cost report fiscal year will correspond to the state fiscal year and will be due 90 days after the end of the state fiscal year.
 - (a) Extensions may be granted as specified in the cost report instructions.
 - (b) The department may grant a blanket extension that affects the due date described in paragraph (A)(5) of this rule. When the department grants a blanket extension, PRTFs may still request an extension as specified in paragraph (A)(5)(a) of this rule.

(B) A desk audit may be performed by the audit section on all initial and interim cost reports. In cases where data submitted by the facility on the cost report are inconsistent with data in the department's paid claims data file, the cost report is subject to adjustment. Any revised cost report should be received within thirty days of the mailing of the interim cost report. Inconsistencies subject to adjustment include, but are not limited to:

- (1) Submitted days lower than those in the department's paid claims data file;
- (2) Submitted charges lower than those in the department's paid claims data file; and
- (3) Other inconsistencies that have need of analysis and auditor judgment to determine the appropriate type of adjustment.
- (4) Any adjustments described in paragraphs(B)(1) to (B)(3) of this rule will be reflected in the final cost report.

(C) Out-of-state providers that provide PRTF services to at least twenty eligible Ohio Title XIX recipients in a state fiscal year are required to file the cost report identified in this rule.

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(D) In no instance will adjustments to rates that were in effect during the period covered be made.

(E) The department may allow a change to the time period of a PRTF cost report.

(1) This paragraph applies to a cost report prepared by a PRTF in accordance with this rule of the Administrative Code for one of the following reasons:

(a) The PRTF is newly enrolled as a medicaid provider; or

(b) A period of a declared nationwide federal or Ohio public health emergency (PHE).

(2) The time period covered by the applicable cost report may be altered in one of the following ways:

(a) The length of the period is set at not less than eight consecutive months nor more than twelve consecutive months; or

(b) An alternate beginning date of the period is set by the Ohio department of medicaid in collaboration with the PRTF.