



## Ohio Administrative Code

### Rule 5160-59-07 Psychiatric residential treatment facility (PRTF): cost reports.

Effective: [October 1, 2023](#)

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

(A) Effective for medicaid cost reports filed for cost-reporting periods ending in state fiscal year (SFY) 2024, the PRTF will annually complete and submit the ODM 10278 "Ohio Medicaid Psychiatric Residential Treatment Facility (PRTF) Cost Report" that is applicable to the state fiscal year and each state fiscal year thereafter. The PRTF's cost report will:

- (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) Be submitted in accordance with the cost report instructions.
- (3) 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 will include an executed certification.
- (4) Unless waived by ODM, the reporting period begins July first of each year and ends as follows:
  - (a) On June thirtieth the following year; or
  - (b) On the last day of medicaid participation or when the facility closes in accordance with paragraph (A)(1) of rule 5160-3-02 of the Administrative Code; or
  - (c) On the last day before a change of operator for an existing provider.



(5) The cost report is to be submitted on or before December thirty-first of the same calendar year the reporting period ends or ninety days after reporting periods that end as described in paragraphs (A)(4)(b) and (A)(4)(c) of this rule.

(B) Unless an extension is granted by the Ohio department of medicaid (ODM), PRTF cost reports should be filed via the electronic means designated by ODM.

(1) For good cause shown, cost reports may be submitted within fourteen days after the original due date if written approval is received from ODM prior to the original due date of the cost report. Requests for extensions should be in writing and explain the circumstances resulting in the need for an extension.

(2) In the case of a PRTF that has a change of operator during a reporting year, the cost report by the new provider should cover the portion of the reporting year following the change of operator encompassed by the first day of participation up to and including June thirtieth.

(3) In the case of a PRTF that begins participation after July first and ceases participation before June thirtieth of the same reporting year, the reporting period should be the first day of participation to the last day of participation.

(4) If a cost report is not received by the original due date, or by an approved extension due date if applicable, the provider may be assessed a late file penalty for each day a complete and adequate cost report is not received. The late file penalty may be assessed even if ODM has provided written notice of termination to a facility. For the purposes of this paragraph, a PRTF will be treated the same as a nursing facility as defined in Chapter 5160-03 of the Administrative Code and the penalty assessed will be determined with the same methodology described in paragraph (B) of rule 5160-3-20 of the Administrative Code.

(C) The desk review is a process of reviewing information pertaining to the cost report without detailed verification and is designed to identify problems warranting additional review. Desk review procedures will take into consideration the relationship between the prior year's costs and the current year's reported costs.



(1) A facility may revise the cost report within sixty days after the original due date without the revised information being considered an amended cost report.

(2) The cost report is considered accepted after the cost report has passed the desk review process.

(3) Adjustments made by ODM do not preclude findings of additional cost exceptions issued as the result of an audit as described in paragraph (E) of this rule.

(D) Cost reports shall be completed using accrual basis accounting and generally accepted accounting principles.

(E) Audits.

ODM or its designee will perform field audits of the most current cost report for each PRTF at least once every three years or more often as determined by ODM. Cost reports for other periods may also be audited within three years from the fiscal year end, unless justified from previous audit findings. ODM will use a full or limited scope audit.

(1) The audits will be performed in accordance with auditing standards adopted by ODM.

(2) ODM will develop a risk-based methodology to determine which PRTFs are subject to audit.

(3) The audit scope will be determined by ODM and will be sufficient to determine if costs reflected in the cost report are accurate, made in compliance with pertinent regulations, and based on actual cost.