CABINET FOR HUMAN RESOURCES
COMMUNITY MENTAL HEALTH-MENTAL RETARDATION
REIMBURSEMENT MANUAL

PART IV

ANNUAL COST REPORT

CABINET FOR HUMAN RESOURCES
275 East Main Street
Frankfort, Kentucky 40621

Cost rep

Schedule A
Unit Cost Information

Provider Name _____

For the Period _____

Ln #	(1) Unit Code #	(2) Cost Center	(3) Personnel	(4) Facility Costs	(5) Travel & Transpor.	(6) Sub-contracts	(7) Other Operating	(8) In-Kind	(9) Sub-Total	(10) Reclass & Allocations Inc/<Dec>	(11) Total	(12) Sch B Ln # Ref

Schedule A-1
Local Reclassifications & Allocations

Costrep8

Ln #	(1) Cost Center/Explanation	(2) WP Ref	(3) Schedule A Line	(4) Schedule A Col	(5) Increase	(6) <Decrease>

Rev. 5/94

chedule B
otal Allowable Expenses

Provider Name _____ For the Period _____ Costrep2

	Fee For Service Cost Centers	(1) Total Costs	(2) Adjustments (Sch C, Col B)	(3) Admin Allocation	(4) Clin. Supp. Allocation	(5) Total Allowable Expenses
1	Region-Wide Adminisurative					
2	Region-Wide Clinical Support					
	DMS - DMH/MRS					
3	Targeted Case Management(SED-CHILD)					
4	Targeted Case Management (ADULT)					
5	Intensive In-Home					
6	Therapeutic Rehabilitation					
	Children's Day Services					
	O/P-Individual Therapy					
	O/P-Psychiatrist Therapy					
	O/P-Group Therapy					
	PCH - Remotivation					
	Hospital - Psychiatrist					
	Hospital - Other Professional					
	DMH/MRS					
	Detox					
	Group Home					
	Substance Abuse Residential					

hedule B (Cont.) Fee For Service Cost Centers	(1) Total Costs	(2) Adjustments (Sch C, Col B)	(3) Admin Allocation	(4) Clin. Supp Allocation	(5) Total Allowable Expenses
DMH/MRS (Cont.)					
Family Residential SA					
Community Residentiul (Daily)					
Transitional Living (MH)					
Transitional Living (SA)					
Work/Adult Habilitation					
Intensive Outpatient					
Therapeutic Recreation					
DUI Assessment					
PASARR					
Social Club/Drop-In					
In-Home Support					
Respite - Hourly					
Respite - Daily					
Crisis Stabilization MH/MR					
Leisure Services					
Supported Employment					
Early Intervention					
Consultation & Education					
MH Prevention					

Rev. 5/84

Schedule B (Cont.)	(1) Total Costs	(2) Adjustments (Sch C, Col B)	(3) Admin Allocation _____	(4) Clin. Supp. Allocation _____	(5) Total Allowable Expenses
Fee For Service Cost Centers					
AIS/MR (Cont.)					
4 Habilitation - Physical Therapy					
5 Habilitation - Behavior Specialist					
6 Habilitation - Leisure Trainer					
7 Habilitation - Psychological Serv.					
8 Habilitation - Expressive Therapy					
9 Habilitation - Ther. Recreation					
0 ADH-Supported Employment					
ADH-Pre-Vocational Services					
Medical Items					

Rev. 5/94

Schedule B (Cont)		(1)	(2)	(3)	(4)	(5)
Ln #	Grant/Expense Reimbursement Cost Centers	Total Costs	Adjustments (Sch C, Col 8)	Admin Allocation	Clin. Supp. Allocation	Total Allowable Expenses
	DSS Projects					
73	IFBSS					
74	Family Preservation					
75	Teen Parenting					
76	Juvenile DT (SSBG)					
77	Hotline, Adult Protection & Guard.					
78						
79						
80						
81						
82						
	Non-Reimbursable Cost Centers					
83						
84						
85						
86						
87						
88						

Schedule B (Cont)		(1)	(2)	(3)	(4)	(5)
Ln #	Grant/Expense Reimbursement Cost Centers	Total Costs	Adjustments (Sch C, Col B)	Admin Allocation	Clin. Supp. Allocation	Total Allowable Expenses
	DMH/HRS - MH Projects					

...edule B (Cont)		(1)	(2)	(3)	(4)	(5)
Ln #	Grant/Expense Reimbursement Cost Centers	Total Costs	Adjustments (Sch C, Col B)	Admin. Allocation	Clin. Supp. Allocation	Total Allowable Expenses
	DMH/MRS - MR Projects					
	DMH/MRS - SA Projects					
	GRAND TOTALS					

Schedule C
Adjustments to Cost

Provider Name _____

For the Period _____

Costrep9

Fee For Service Cost Centers	(1) Out-Of-State Travel	(2) Bad Debts	(3) Interest Expense	(4) Management Vehicles	(5) Program Income	(6) Restricted Donations	(7) Other Non-Allowables	(8) Total
Region-Wide Administrative								
Region-Wide Clinical Support								
DMS - DMH/MRS								
Targeted Case Management(SED-CHILD)								
Targeted Case Management (ADULT)								
Intensive In-Home								
Therapeutic Rehabilitation								
Children's Day Services								
O/P-Individual Therapy								
O/P-Psychiatrist Therapy								
O/P-Group Therapy								
PCH - Remotivation								
Hospital - Psychiatrist								
Hospital - Other Professional								
DMH/MRS								
Detox								
Group Home								
Substance Abuse Residential								

Schedule C (Cont.) -Adjustments to Cost		(1) Out-Of-State Travel	(2) Bad Debts	(3) Interest Expense	(4) Management Vehicles	(5) Program Income	(6) Restricted Donations	(7) Other Non-Allowables	(8) Total
	Fee For Service Cost Centers								
	DMH/MRS (Cont)								
36	DUI Education								
37	MR Case Management								
38	SA Case Management								
39	MH Personal Care								
	AIS/MR								
40	Case Management (Intake-Evaluation)								
41	Case Management (Core Cost)								
42	Case Management(Monthly Evaluation)								
43	Residential Care - Group Home								
44	Residential Care - Family Home								
45	Individual Care - Staffed Residence								
46	In-Home Training								
47	Homemaker/Home Health Aide								
48	Personal Care								
49	Day Habilitation								
50	Respite - Hourly								
51	Respite - Daily								
52	Habilitation - Speech								
53	Habilitation - Occupational Therapy								

Rev. 5/97

Schedule C (Cont) -Adjustments to Costs		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Ln #	Fee For Service Cost Centers	Out-Of-State Travel	Bad Debts	Interest Expense	Management Vehicles	Program Income	Restricted Donations	Other Non-Allowables	Total
	AIS/HR (Cont)								
54	Habilitation - Physical Therapy								
55	Habilitation - Behavior Specialist								
56	Habilitation - Leisure Trainer								
57	Habilitation - Psychological Serv.								
58	Habilitation - Expressive Therapy								
59	Habilitation - Ther. Recreation								
60	ADH-Supported Employment								
61	ADH-Pre-Vocational Services								
62	Medical Items								
63									
64									
65									
66									
67									
68									
69									
70									
71									
72									

Rev. 5/89

Schedule C (Cont) Adjustments to Cost		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Ln #	Grant/Expense Reimbursement Cost Centers	Out-Of-State Travel	Bad Debts	Interest Expense	Management Vehicles	Program Income	Restricted Donations	Other Non-Allowables	Total
	DSS Projects								
73	IFDSS								
74	Family Preservation								
75	Teen Parenting								
76	Juvenile DT (SSBG)								
77	Hotline, Adult Protection & Guard.								
78									
79									
80									
81									
82									
	Non-Reimbursable Cost Centers								
83									
84									
85									
86									
87									
88									

Schedule D
Total Units of Service

Provider Name _____

For the Period _____

Ln #	Services	(1) Title XIX	(2) AIS/ MR	(3) DMH/ MRS	(4) Others	(5) Total
	DMH/MRS (Cont)					
3	Targeted Case Mgmt (SED-CHILD)					
4	Targeted Case Mgmt (ADULT)					
5	Intensive In-Home					
6	Therapeutic Rehabilitation					
7	Children's Day Services					
8	O/P-Individual Therapy					
9	O/P-Psychiatrist Therapy					
10	O/P-Group Therapy					
11	PCH - Remotivation					
12	Hospital - Psychiatrist					
13	Hospital - Other Professional					
	DMH/MRS					
14	Detox					
15	Group Home					
16	Substance Abuse Residential					
17	Family Residential - SA					
18	Community Residential (Daily)					
19	Transitional Living (MH)					
20	Transitional Living (SA)					
21	Work/Adult Habilitation					
22	Intensive Outpatient					
23	Therapeutic Recreation					
24	DUI Assessment					
25	PASARR					
26	Social Club/Drop-In					
27	In-Home Support					
28	Respite - Hourly					
29	Respite - Daily					
30	Crisis Stabilization MH/MR					
31	Leisure Services					
32	Supported Employment					
33	Early Intervention					
34	Consultation & Education					
35	MH Prevention					

Rev. 5/94

Schedule D (Cont)
Total Units of Service

Provider Name

For the Period

Line #	Services	(1) Title XIX	(2) AIS/ MR	(3) DMH/ MRS	(4) Others	(5) Total
	DMH/MRS (Cont)					
36	DUI Education					
37	MR Case Management					
38	SA Case Management					
39	MH Personal Care					
	AIS/MR					
40	Case Manag(Intake-Evaluation)					
41	Case Management (Core Cost)					
42	Case Management(Monthly Eval)					
43	Residential Care - Group Home					
44	Residential Care -Family Home					
45	Individual Care - Staffed Res					
46	In-Home Training					
47	Homemaker/Home Health Aide					
48	Personal Care					
49	Day Habilitation					
50	Respite - Hourly					
51	Respite - Daily					
52	Habilitation - Speech					
53	Habilitation - Occupa Therapy					
54	Habilitation-Physical Therapy					
55	Habilitation - Behavior Spec					
56	Habilitation -Leisure Trainer					
57	Habilitation - Psycho. Serv					
58	Habilitation -Expressive Ther					
59	Habilitation-Ther. Recreation					
60	ADH-Supported Employment					
61	ADH-Pre-Vocational Services					
62	Medical Items					

Rev. 5/94

Schedule E
Title XIX & AIS/MR Cost Per Service

Provider Name _____ For the Period _____ Cost Code

Line	Services	(1) Total DMS Cost (Apportioned)	(2) Less: Allowable AIS/MR High Intensity Cost	(3) Total DMS Allowable Expenses	(4) Total DMS Units of Service	(5) Cost Per Unit of Service
	Title XIX					
3	Targeted Case Management (SED-CHILD)					
4	Targeted Case Management (ADULT)					
5	Intensive In-Home					
6	Therapuetic Rehabilitation					
7	Children's Day Services					
8	O/P-Individual Therapy					
9	O/P-Psychiatrist Therapy					
10	O/P-Group Therapy					
11	PCH - Remotivation					
12	Hospital - Psychiatrist					
13	Hospital - Other Professional					
	AIS/MR					
40	Case Management (Intake-Evaluation)					
41	Case Management (Core Cost)					
42	Case Management (Monthly Evaluation)					
43	Residential Care - Group Home					
44	Residential Care - Family Home					
45	Individual Care - Staffed Residence					

Schedule E
Title XIX & AIS/MR Cost Per Service

Provider Name _____ For the Period _____ Cost

Ln #	Services	(1) Total DMS Cost (Apportioned)	(2) Less: Allowable AIS/MR High Intensity Cost	(3) Total DMS Allowable Expenses	(4) Total DMS Units of Service	(5) Cost Per Unit of Service
	AIS/MR (Cont)					
46	In-Home Training					
47	Homemaker/Home Health Aide					
48	Personal Care					
49	Day Habilitation					
50	Respite - Hourly					
51	Respite - Daily					
52	Habilitation - Speech					
53	Habilitation - Occupational Therap					
54	Habilitation - Physical Therapy					
55	Habilitation - Behavior Specialist					
56	Habilitation - Leisure Trainer					
57	Habilitation -Psychological Service					
58	Habilitation - Expressive Therapy					
59	Habilitation - Ther. Recreation					
60	ADH-Supported Employment					
61	ADH-Pre-Vocational Services					
62	Medical Items					

Schedule E-1
Title XIX & AIS/MR Apportionment

Provider Name _____ For the Period _____ Costrel0

Line	Services	(1) DMS Units of Service	(2) Total Units	(3) DMS %	(4) Total Allowable Cost	(5) DMS Cost Apportioned
	Title XIX					
3	Targeted Case Management(SED-CHILD)					
4	Targeted Case Management (ADULT)					
5	Intensive In-Home					
6	Therapeutic Rehabilitation					
7	Children's Day Services					
8	O/P-Individual Therapy					
9	O/P-Psychiatrist Therapy					
10	O/P-Group Therapy					
11	PCH - Remotivation					
12	Hospital - Psychiatrist					
13	Hospital - Other Professional					
	AIS/MR					
40	Case Management (Intake-Evaluation)					
41	Case Management (Core Cost)					
42	Case Management(Monthly Evaluation)					
43	Residential Care - Group Home					
44	Residential Care - Family Home					
45	Individual Care - Staffed Residence					

Rev 5/94

Schedule E-1
Title XIX & AIS/MR Apportionment

Provider Name _____ For the Period _____ Costrel7

Ln #	Services	(1) DMS Units of Service	(2) Total Units	(3) DMS %	(4) Total Allowable Cost	(5) DMS Cost Apportioned
	AIS/MR (Cont)					
46	In-Home Training					
47	Homemaker/Home Health Aide					
48	Personal Care					
49	Day Habilitation					
50	Respite - Hourly					
51	Respite - Daily					
52	Habilitation - Speech					
53	Habilitation - Occupational Therap					
54	Habilitation - Physical Therapy					
55	Habilitation - Behavior Specialist					
56	Habilitation - Leisure Trainer					
57	Habilitation -Psychological Service					
58	Habilitation - Expressive Therapy					
59	Habilitation - Ther. Recreation					
60	ADH-Supported Employment					
61	ADH-Prevocational Services					
62	Medical Items					

Rev 5/94

Schedule F
DMH/MRS Cost Per Service

Provider Name _____ For the Period _____ Costrec4

Line #	Services	(1) Total DMH/MRS Cost (Apportioned)	(2) DMH/MRS Adjustments (Schedule F-2)	(3) Total DMH/MRS Allowable Expenses	(4) Total DMH/MRS Units of Service	(5) Cost Per Unit of Service
	DMH/MRS					
3	Targeted Case Management(SED-CHILD)					
4	Targeted Case Management (ADULT)					
5	Intensive In-Home					
6	Therapeutic Rehabilitation					
7	Children's Day Services					
8	O/P-Individual Therapy					
9	O/P-Psychiatrist Therapy					
10	O/P-Group Therapy					
11	PCH - Remotivation					
12	Hospital - Psychiatrist					
13	Hospital - Other Professional					
14	Detox					
15	Group Home					
16	Substance Abuse Residential					
17	Family Residential - SA					
18	Community Residential (Daily)					
19	Transitional Living (MH)					
20	Transitional Living (SA)					

Rev. 5/94

Schedule F
DMH/MRS Cost per Service

Provider Name _____ For the Period _____ Costrec5

Ln #	Services	(1) Total DMH/MRS Cost (Apportioned)	(2) DMH/MRS Adjustments (Schedule F-2)	(3) Total DMH/MRS Allowable Expenses	(4) Total DMH/MRS Units of Service	(5) Cost Per Unit of Service
	DMH/MRS (Cont)					
21	Work/Adult Habilitation					
22	Intensive Outpatient					
23	Therapeutic Recreation					
24	DUI Assessment					
25	PASARR (MH/MR)					
26	Social Club/Drop-In					
27	In-Home Support					
28	Respite - Hourly					
29	Respite - Daily					
30	Crisis Stabilization MH/MR					
31	Leisure Services					
32	Supported Employment					
33	Early Intervention					
34	Consultation & Education					
35	MH Prevention					
36	DUI Education					
37	MR Case Management					
38	SA Case Management					

Rev. 5/94

Schedule F
DMH/MRS Cost per Service

Provider Name _____ For the Period _____ Costrc65

Ln #	Services	(1) Total DMH/MRS Cost (Apportioned)	(2) DMH/MRS Adjustments (Schedule F-2)	(3) Total DMH/MRS Allowable Expenses	(4) Total DMH/MRS Units of Service	(5) Cost Per Unit of Service
	DMH/MRS (Cont)					
39	MH Personal Care					

Schedule F-1
DMH/MRS Apportionment

Provider Name _____ For the Period _____ Control _____

Line	Services	(1) DMH/MRS Units of Service	(2) Total Units	(3) DMH/MRS %	(4) Total Allowable Cost	(5) DMH/MRS Cost Apportioned
	DMH/MRS					
3	Targeted Case Management(SED-CHILD)					
4	Targeted Case Management (ADULT)					
5	Intensive In-Home					
6	Therapeutic Rehabilitation					
7	Children's Day Services					
8	O/P-Individual Therapy					
9	O/P-Psychiatrist Therapy					
10	O/P-Group Therapy					
11	PCH - Remotivation					
12	Hospital - Psychiatrist					
13	Hospital - Other Professional					
14	Detox					
15	Group Home					
16	Substance Abuse Residential					
17	Family Residential - SA					
18	Community Residential (Daily)					
19	Transitional Living (MH)					
20	Transitional Living (SA)					

Page 37

Schedule F-1
DMH/MRS Apportionment

Provider Name _____ For the Period _____ Costrel9

Ln #	Services	(1) DMH/MRS Units of Service	(2) Total Units	(3) DMH/MRS %	(4) Total Allowable Cost	(5) DMH/MRS Cost Apportioned
	DMH/MRS (Cont)					
21	Work/Adult Habilitation					
22	Intensive Outpatient					
23	Therapeutic Recreation					
24	DUI Assessment					
25	PASARR (MH/MR)					
26	Social Club/Drop-In					
27	In-Home Support					
28	Respite - Hourly					
29	Respite - Daily					
30	Crisis Stabilization MH/MR					
31	Leisure Services					
32	Supported Employment					
33	Early Intervention					
34	Consultation & Education					
35	MH Prevention					
36	DUI Education					
37	MR Case Management					
38	SA Case Management					

Schedule F-1
DMH/MRS Apportionment

Provider Name _____ For the Period _____ Costrelo

Ln #	Services	(1) DMH/MRS Units of Service	(2) Total Units	(3) DMH/MRS %	(4) Total Allowable Cost	(5) DMH/MRS Cost Apportioned
	DMH/MRS (Cont)					
39	MH Personal Care					

Schedule F-2
DMH/MRS: Adjustments

Costre7E

Ln #	(1) Service/Explanation	(2) WP Ref	(3) Schedule F Line #	(4) Increase	(5) <Decrease>

ANNUAL COST REPORT
COMMUNITY MENTAL HEALTH/MENTAL RETARDATION BOARD
SCHEDULE Z

PROVIDER NAME: _____

FOR THE PERIOD BEGINNING _____ AND ENDING _____

A. STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS

1. In the amounts to be reimbursed by the Cabinet, as reported on Schedule B, are any costs included which are a result of transactions with related organizations?

☐ Yes ☐ No

2.

Schedule	Line No.	Item	Amount

3. Name and percent of direct or indirect ownership of the related organization.

NAME OF OWNER	NAME OF RELATED ORGANIZATION	PERCENT

B. STATEMENT OF COMPENSATION PAID TO EXECUTIVE DIRECTORS, ADMINISTRATORS, OR ASSISTANT ADMINISTRATORS

NAME	TITLE	PERCENT OF CUSTOMARY WORK WEEK DEVOTED TO BUSINESS	PERCENT OF PERIOD EMPLOYED	TOTAL COMPENSATION FOR THE PERIOD

C. CERTIFICATION BY OFFICER OR DIRECTOR OF THE PROVIDER

INTENTIONAL MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE OR IMPRISONMENT OR BOTH UNDER FEDERAL LAW 42 USC SECTION 1320a - 7b(a)

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Annual Cost Report prepared by _____, for the period beginning _____ and ending _____, and that to the best of my knowledge and belief, it is a true, correct and complete report prepared from the books and records of the provider in accordance with applicable instructions, except as noted.

_____

Signed Officer/Director Title Date